

Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

<https://archive.org/details/31761115495152>

CAI
FN
-P72



Government
of Canada

Gouvernement
du Canada

210

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1997

Volume II

Part I

Details of Expenditures and Revenues





Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 1997

Volume II

Part I

Details of Expenditures and Revenues



Canada



© Minister of Public Works and Government Services Canada 1997

Available in Canada through

your local bookseller

or by mail from

Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1997-2-1E

ISBN 0-660-16630-5

Volume II

Part I

Details of
Expenditures and
Revenues



Report of the Public Accounts of Canada

The Public Accounts of Canada is the report of the Government of Canada prepared each fiscal year by the Minister General as required by section 10 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data provided in the returns of Canada tax from more detailed records maintained by departments and agencies. The accounts of Canada are the consolidated financial statements of the Government of Canada, which are the financial statements of all departments and agencies and are audited by the Auditor General. The report is required by section 10 of the *Financial Administration Act*.

The report covers the financial transactions of the Government during the year. It contains the financial statements of the Government, which are the financial statements of all departments and agencies and are audited by the Auditor General. The report is required by section 10 of the *Financial Administration Act*.

Report of the Public Accounts of Canada

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data provided in the returns of Canada tax from more detailed records maintained by departments and agencies. The accounts of Canada are the consolidated financial statements of the Government of Canada, which are the financial statements of all departments and agencies and are audited by the Auditor General. The report is required by section 10 of the *Financial Administration Act*.

The report covers the financial transactions of the Government during the year. It contains the financial statements of the Government, which are the financial statements of all departments and agencies and are audited by the Auditor General. The report is required by section 10 of the *Financial Administration Act*.

VOLUME II (PART I)

TABLE OF CONTENTS

Section

Introduction

1. Summary Tables
2. Agriculture and Agri-Food
3. Canadian Heritage
4. Citizenship and Immigration
5. Environment
6. Finance
7. Fisheries and Oceans
8. Foreign Affairs and International Trade
9. Governor General
10. Health
11. Human Resources Development
12. Indian Affairs and Northern Development
13. Industry
14. Justice
15. National Defence
16. National Revenue
17. Natural Resources
18. Parliament
19. Privy Council
20. Public Works and Government Services
21. Solicitor General
22. Transport
23. Treasury Board
24. Veterans Affairs
25. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.

• Main and Supplementary Estimates

- Include:
 - spending authorities requested in Main and Supplementary Estimates;
 - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
- *Adjustments and transfers*
Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- *Total available for use*
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
 - *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
 - *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
 - *Overexpended (variance over)*
Excess of spending over authorities granted.
 - *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
 - *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.

• Main and Supplementary Estimates

- Include:
 - spending authorities requested in Main and Supplementary Estimates;
 - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
- *Adjustments and transfers*
Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpended amounts paid or settled in the current year.
- *Total available for use*
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
 - *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
 - *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
 - *Overexpended (variance over)*
Excess of spending over authorities granted.
 - *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
 - *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- Table 1 presents the revenues and expenditures on both a gross and net basis
- Table 2 presents expenditures by type for each ministry
- Table 2a reconciles Table 2 with Table 1
- Table 2b presents details by ministry of the other transfer payments
- Table 2c presents details of the other program expenditures of other ministries
- Table 3 presents expenditures by standard object for each ministry
- Table 3a reconciles Table 3 with Table 1
- Table 4 presents revenues by main classification for each ministry
- Table 4a reconciles Table 4 with Table 1
- Table 5 presents the source and disposition of budgetary authorities by ministry
- Table 6 presents the source and disposition of non-budgetary authorities by ministry
- Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current

year, of all authorities available from previous years, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*
This statement displays by program the total authorities available for use and the authorities used in the current year for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*
This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

1996-97

PUBLIC ACCOUNTS OF CANADA

Summary Tables

CONTENTS

	<i>Page</i>
Summary tables —	
Table 1 — Statement of revenues and expenditures	1.3
Table 2 — Ministerial expenditures by type	1.4
Table 2a — Recapitulation of external expenditures by type	1.9
Table 2b — Details of other transfer payments	1.10
Table 2c — Details of other program expenditures of other ministries	1.11
Table 3 — Ministerial expenditures by standard object	1.12
Table 3a — Recapitulation of external expenditures by standard object	1.18
Table 4 — Ministerial revenues by main classification	1.19
Table 4a — Recapitulation of external revenues by main classification	1.24
Table 5 — Source and disposition of budgetary authorities by ministry	1.26
Table 6 — Source and disposition of non-budgetary authorities by ministry	1.31
Table 7 — Source and disposition of authorities by type (voted and statutory)	1.34
Appendices —	
Appendix 1 — Authorities granted in current year Appropriation Acts	1.39
Appendix 2 — Authorities granted by statutes other than Appropriation Acts	1.62
Appendix 3 — Authorities available from previous years	1.73
Appendix 4 — Non-lapsing authorities granted/repealed in the current year	1.82
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets	1.84

Statement of Revenues and Expenditures

(in thousands of dollars)

PUBLIC ACCOUNTS OF CANADA, 1996-97

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments							Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures
		Old age security benefits ⁽¹⁾	Employment insurance benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs		
2	Agriculture and Agri-Food Department	...	...	...	...	...	...	...	...	749,283	2,589,022
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	2,423	2,423
	Total Ministry	...	...	...	...	...	...	...	...	751,706	2,591,445
3	Canadian Heritage	...	...	...	...	...	...	...	...	548,285	1,089,474
	Department	...	...	...	...	...	...	...	...	91,093	91,093
	Canada Council	...	...	...	...	...	...	...	...	17,709	17,709
	Canada Information Office	...	...	...	...	...	...	...	...	997,133	997,133
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	92,445	92,445
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	44,213	44,213
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	27,121	27,121
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	3,937	3,937
	Canadian Radio-television and Telecom- munications Commission	...	...	...	...	...	...	...	...	49,526	51,510
	National Archives of Canada	...	...	...	...	...	...	...	...	17,421	17,421
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	2,875	2,875
	National Battlefields Commission	...	...	...	...	...	...	...	...	76,194	76,194
	National Capital Commission	...	...	...	...	...	...	...	...	72,413	72,694
	National Film Board	...	...	...	...	...	...	...	...	31,974	31,974
	National Gallery of Canada	...	...	...	...	...	...	...	...	32,499	32,565
	National Library	...	...	...	...	...	...	...	...	19,746	19,746
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	117,776	117,776
	Public Service Commission	...	...	...	...	...	...	...	...	8,932	17,097
	Status of Women — Office of the Co-ordinator	...	...	...	...	...	...	...	...	8,165	8,165
	Total Ministry	...	...	...	...	...	...	...	...	551,685	2,251,292
4	Citizenship and Immigration	...	...	...	...	...	...	...	...	298,922	681,632
	Department	...	...	...	...	...	...	...	...	77,351	77,351
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	...	...	...	298,922	758,983

TABLE 2

Ministerial Expenditures by Type—Continued

(in thousands of dollars)

Section	Department or agency	Transfer payments								Total expenditures ⁽⁴⁾	Total expenditures
		Old age security benefits ⁽¹⁾	Employment insurance benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs		
12	Indian Affairs and Northern Development										
	Department	...	...	...	...	...	...	...	...	3,897,437	3,897,437
	Canadian Polar Commission	...	...	...	...	...	...	...	...	18	18
	Total Ministry	...	...	...	...	...	...	...	...	3,897,455	3,897,455
13	Industry										
	Department	...	...	...	...	...	...	...	...	524,940	524,940
	Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	...	263,729	263,729
	Business Development Bank of Canada	...	...	...	...	...	...	...	...	48,090	48,090
	Canadian Space Agency	...	...	...	...	...	...	...	...	6,948	6,948
	Competition Tribunal	...	...	...	...	...	...	...	...	218,245	218,245
	Copyright Board	...	...	...	...	...	...	...	...	1,034	1,034
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	876	876
	Federal Office of Regional Development—Quebec	...	...	...	...	...	...	...	...	14,700	14,700
	National Research Council of Canada	...	...	...	...	...	...	...	...	355,715	355,715
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	...	129,378	129,378
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	...	434,737	434,737
	Standards Council of Canada	...	...	...	...	...	...	...	...	83,779	83,779
	Statistics Canada	...	...	...	...	...	...	...	...	899	899
	Western Economic Diversification	...	...	...	...	...	...	...	...	267,082	267,082
	Total Ministry	...	...	...	...	...	...	...	...	2,093,026	2,093,026
14	Justice										
	Department	...	...	...	...	...	...	...	...	253,189	253,189
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	14,872	14,872
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	174,896	174,896
	Federal Court of Canada	...	...	...	...	...	...	...	...	29,487	29,487
	Human Rights Tribunal Panel	...	...	...	...	...	...	...	...	2,251	2,251
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	6,694	6,694
	Supreme Court of Canada	...	...	...	...	...	...	...	...	1,107	1,107
	Tax Court of Canada	...	...	...	...	...	...	...	...	11,389	11,389
	Total Ministry	...	...	...	...	...	...	...	...	293,897	293,897
	Total Ministry	...	...	...	...	...	...	...	...	1,671,924	1,671,924
	Total Ministry	...	...	...	...	...	...	...	...	3,764,950	3,764,950

15	National Defence	...	...	...	...	...	...	308,125	308,125	10,265,147	10,573,272
16	National Revenue	...	...	...	...	...	...	136,965	136,965	2,099,251	2,236,216
17	Natural Resources	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	79,808	79,808	469,094	548,902
	Atomic Energy Control Board	...	...	...	...	...	...	650	650	43,934	44,584
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	197,454	197,454
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	43,500	43,500
	National Energy Board	...	...	...	...	...	...	...	...	26,855	26,855
	Total Ministry	...	...	...	...	...	...	80,458	80,458	780,837	861,295
18	Parliament	...	...	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	...	...	481	481	43,436	43,917
	House of Commons	...	...	...	...	...	...	616	616	211,205	211,821
	Library of Parliament	...	...	...	...	...	...	...	...	17,012	17,012
	Total Ministry	...	...	...	...	...	...	1,097	1,097	271,653	272,750
19	Privy Council	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	1,396	1,396	78,304	79,700
	Canadian Centre for Management Development	...	...	...	...	...	...	149	149	16,452	16,601
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	3,034	3,034
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	...
	Chief Electoral Officer	...	...	...	...	...	...	...	...	23,291	23,291
	Commissioner of Official Languages	...	...	...	...	...	...	74	74	43,321	43,395
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	10,625	10,625
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	3,213	3,213
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	4,681	4,681
	Total Ministry	...	...	...	...	...	...	1,619	1,619	184,235	185,854
20	Public Works and Government Services	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	57,664	57,664	1,662,429	2,121,642
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	1,967,287	1,967,287
	Canada Post Corporation	...	...	...	...	...	...	...	...	14,000	14,000
	Total Ministry	...	...	...	...	...	...	57,664	57,664	3,643,716	4,102,929
21	Solicitor General	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	40,246	40,246	30,959	71,205
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	165,573	165,573
	Correctional Service	...	...	...	...	...	...	2,712	2,712	1,104,330	1,107,042
	National Parole Board	...	...	...	...	...	...	...	...	24,359	24,359
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	1,264	1,264
	Royal Canadian Mounted Police	...	...	...	...	...	...	38,066	38,066	1,220,166	1,258,232
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	644	644

TABLE 2

Ministerial Expenditures by Type—Concluded

(in thousands of dollars)

Section	Department or agency	Transfer payments								Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures
		Old age security benefits ⁽¹⁾	Employment insurance benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs			
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	...	...	81,024	81,024	2,550,839	2,631,863
22	Transport Department	...	...	...	...	...	...	...	...	...	...	...
	Canadian Transportation Agency ⁽⁵⁾	710,245	710,245	1,203,650	1,913,895
	Civil Aviation Tribunal	...	...	...	...	...	...	...	2,918	2,918	24,895	27,813
		...	...	...	...	...	...	...	...	...	849	849
	Total Ministry	...	...	...	...	...	...	...	713,163	713,163	1,229,394	1,942,557
23	Treasury Board	...	...	...	...	...	...	...	648	648	978,250	978,898
24	Veterans Affairs	...	...	...	...	...	...	...	...	...	1,368,829	521,525
	Total ministerial expenditures	21,610,043	...	14,911,213	9,913,735	(96,000)	148,970	(40,696)	(2,014,608)	18,467,531	62,900,188	78,398,632
												141,298,820
												1,890,354

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Includes the guaranteed income supplement and the spouse's allowance.

(2) Transfer payments for employment insurance benefits and child tax benefits are reported in Table 2a.

(3) Amounts reported in this column are generally in agreement with amounts shown as transfer payments in Table 3. Any difference is due to rounding of amounts.

(4) Includes the public debt charges.

(5) Formerly National Transportation Agency.

TABLE 2a

Recapitulation of External Expenditures by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation	Consolidated Crown corporations expenditures	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Transfer payments—											
Old age security benefits, guaranteed income supplement and spouse's allowance	21,610,043	12,429,151	(4,177)	(49,000)	...	...	21,605,866	...	(398,837)	...	21,207,029
Employment insurance benefits	...	...	...	...	...	...	12,380,151	...	...	...	12,380,151
Other levels of government—											
Canada health and social transfer	14,911,213	...	...	(94,000)	...	...	14,911,213	...	...	...	14,911,213
Fiscal arrangements	9,913,735	...	...	(44,000)	...	...	9,819,735	...	...	...	9,819,735
Canada Assistance Plan	148,970	...	...	...	...	...	104,970	...	...	...	104,970
Insurance and medical care	(96,000)	...	(120,972)	...	...	...	(216,972)	...	...	...	(216,972)
Education support	(40,696)	...	...	...	...	...	(40,696)	...	...	...	(40,696)
Alternative payments for standing programs	(2,014,608)	...	...	...	...	...	(2,014,608)	...	...	...	(2,014,608)
Total other levels of government	22,822,614	...	(120,972)	(138,000)	...	...	22,563,642	...	5,238,742	...	22,563,642
Child tax benefits	...	...	...	...	...	...	...	...	2,872,081	...	5,238,742
Other transfer payments ⁽¹⁾	18,467,531	(98,387)	...	(909,000)	...	...	17,460,144	...	...	...	20,332,225
Total transfer payments	62,900,188	12,330,764	(125,149)	(1,096,000)	...	...	74,009,803	...	7,711,986	...	81,721,789
Crown corporation expenditures	...	...	...	(539,000)	4,116,719	...	3,577,719	...	...	1,244,671	4,822,390
Other program expenditures—											
Canadian Heritage	2,251,292	705	(250)	...	(1,455,341)	(2,498)	793,908	100,733	...	...	894,641
Fisheries and Oceans	1,163,883	1,299	(229)	...	...	(1,112)	1,163,841	24,796	...	...	1,188,637
Foreign Affairs and International Trade	1,260,933	...	116	...	(124,861)	(8,908)	1,127,280	50,455	...	...	1,177,735
Industry	1,671,924	55	(105,434)	...	(26,832)	(9,555)	1,530,158	210,225	...	...	1,740,383
National Defence	10,265,147	(135,109)	(51,593)	(1,533,000)	...	(4,586)	8,540,859	390,432	...	...	8,931,291
National Revenue	2,099,251	...	...	...	...	(50,735)	2,048,516	...	...	...	2,048,516
Public Works and Government Services	3,643,716	15,349	(15,204)	...	(1,991,787)	(16,740)	1,635,334	263,802	...	...	1,899,136
Solicitor General	2,550,839	...	480	...	...	(7,491)	2,543,828	736,024	...	...	3,279,852
Transport	1,229,394	2,180	(770)	...	(392,784)	(67,085)	770,935	547,180	...	...	1,318,115
Other ministries ⁽²⁾	7,078,512	1,069,027	(5,564)	(799,000)	(243,377)	(22,260)	7,077,338	295,790	...	...	7,373,128
Total other program expenditures	33,214,891	953,506	(178,448)	(2,332,000)	(4,234,982)	(190,970)	27,231,997	2,619,437	...	...	29,851,434
Total program expenditures	96,115,079	13,284,270	(303,597)	(3,967,000)	(118,263)	(190,970)	104,819,519	2,619,437	7,711,986	1,244,671	116,395,613
Public debt charges	45,183,741	(127,706)	(82,843)	...	...	...	44,973,192	...	...	...	44,973,192
TOTAL EXPENDITURES	141,298,820	13,156,564	(386,440)	(3,967,000)	(118,263)	(190,970)	149,792,711	2,619,437	7,711,986	1,244,671	161,368,805

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenditures of other ministries are presented in Table 2c.

(3) Represents deferred revenues of \$111,835, financing costs related to the sale of investments of \$82,843, accrued revenues of \$66,613 and refund of the previous year's transfer payments of \$125,149.

(4) Includes \$111,835 of deferred revenues netted against expenditures.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,839,739	(98,387)	...	...	...	...	1,741,352	...	...	...	1,741,352
Canadian Heritage	551,685	...	...	...	...	...	551,685	...	...	...	551,685
Citizenship and Immigration	298,922	...	...	...	...	...	298,922	...	...	...	298,922
Environment	48,810	...	...	...	...	...	48,810	...	...	...	48,810
Finance	1,528,088	...	...	...	...	...	1,528,088	...	...	...	1,528,088
Fisheries and Oceans	159,969	...	...	...	...	...	159,969	...	...	...	159,969
Foreign Affairs and International Trade	2,052,267	...	...	...	...	...	2,052,267	...	...	...	2,052,267
Governor General	257	...	...	...	...	...	257	...	...	...	257
Health	873,641	...	...	...	...	...	873,641	...	...	...	873,641
Human Resources Development	2,080,183	...	...	...	...	...	2,080,183	...	...	...	2,080,183
Indian Affairs and Northern Development	3,897,455	...	...	...	...	...	3,897,455	...	...	...	3,897,455
Industry	2,093,026	...	...	...	...	...	2,093,026	...	...	...	2,093,026
Justice	293,897	...	...	...	...	...	293,897	...	...	...	293,897
National Defence	308,125	...	...	...	...	...	308,125	...	...	...	308,125
National Revenue	136,965	...	...	...	...	...	136,965	...	...	...	136,965
Natural Resources	80,458	...	...	...	...	...	80,458	...	...	...	80,458
Parliament	1,097	...	...	...	...	...	1,097	...	...	...	1,097
Privy Council	1,619	...	...	...	...	...	1,619	...	...	...	1,619
Public Works and Government Services	57,664	...	...	...	...	...	57,664	...	...	...	57,664
Solicitor General	81,024	...	...	...	...	...	81,024	...	...	...	81,024
Transport	713,163	...	...	...	...	...	713,163	...	...	...	713,163
Treasury Board	648	...	...	...	...	...	648	...	...	...	648
Veterans Affairs	1,368,829	...	...	...	...	...	1,368,829	...	...	...	1,368,829
Sub total	18,467,531	(98,387)	...	...	...	...	18,369,144	...	2,872,081	...	21,241,225
Provision for valuation	...	...	...	(909,000)	...	...	(909,000)	...	...	...	(909,000)
Total other transfer payments	18,467,531	(98,387)	...	(909,000)	...	...	17,460,144	...	2,872,081	...	20,332,225

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 2c

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Revenues netted against expenditures	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	751,706	...	1,420	...	(2,423)	(3,939)	746,764	120,168	...	...	866,932
Citizenship and Immigration	460,061	9	...	...	...	(1,570)	458,500	...	...	...	458,500
Environment	542,495	608	(1,191)	...	...	(1,628)	540,284	22,302	...	...	562,586
Finance	185,629	...	(712)	...	...	(4,040)	180,877	41,022	...	...	221,899
Governor General	10,422	97	...	...	...	(1)	10,518	...	...	...	10,518
Health	980,830	2,561	(5,799)	...	...	(1,214)	976,378	41,382	...	...	1,017,760
Human Resources Development	553,415	1,065,292	167	...	...	(19,059)	1,599,815	42,282	...	...	1,642,097
Indian Affairs and Northern Development	375,151	13	...	...	...	(3,836)	371,328	...	...	...	371,328
Justice	482,303	...	...	...	...	22,955	505,258	...	...	...	505,258
Natural Resources	780,837	64	628	...	(240,954)	(2,766)	537,809	27,331	...	...	565,140
Parliament	271,653	...	203	...	...	(102)	271,754	830	...	...	272,584
Privy Council	184,235	383	...	...	...	(6,055)	178,563	...	...	...	178,563
Treasury Board	978,250	...	...	...	...	(919)	977,331	...	...	...	977,331
Veterans Affairs	521,525	...	...	...	...	(86)	521,439	...	...	...	521,439
Other	...	...	(280)	(799,000)	...	...	(799,280)	473	...	...	(798,807)
Total	7,078,512	1,069,027	(5,564)	(799,000)	(243,377)	(22,260)	7,077,338	295,790	...	...	7,373,128

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information services ⁽¹⁾ (3)	Professional and special services ⁽¹⁾ (4)	Rental services ⁽¹⁾ (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies ⁽²⁾ (7)	Construction or acquisition of land, buildings and works ⁽²⁾ (8)	Construction or acquisition of machinery and equipment ⁽²⁾ (9)	Transfer payments ⁽⁶⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
2	Agriculture and Agri-Food																	
	Department	574,325	39,984	6,468	76,427	8,980	14,097	55,524	51,525	35,507	1,839,738	...	6,628	2,709,203	120,170	11	120,181	2,589,022
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	...	...	2,423	...	...	...	2,423
	Total Ministry	574,325	39,984	6,468	76,427	8,980	14,097	55,524	51,525	35,507	1,839,738	...	9,051	2,711,626	120,170	11	120,181	2,591,445
3	Canadian Heritage																	
	Department	288,775	29,800	17,367	77,637	10,845	15,106	55,118	43,855	11,218	541,189	...	66,443	1,157,353	62,138	5,738	67,876	1,089,477
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	91,093	91,093	...	...	...	91,093
	Canada Information Office	1,292	471	12,505	1,564	35	26	832	110	872	...	...	3	17,710	...	...	...	17,710
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	997,133	997,133	...	...	...	997,133
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	92,445	92,445	...	...	...	92,445
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	44,213	44,213	...	...	...	44,213
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	27,121	27,121	...	...	...	27,121
	Canadian Radio-television and Telecommunications Commission	25,633	1,747	1,226	3,213	262	259	1,206	...	511	...	...	2	34,059	30,040	83	30,123	3,936
	National Archives of Canada	34,407	1,699	280	6,160	195	1,195	2,251	...	2,755	1,984	...	583	51,509	...	...	...	51,509
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	17,421	17,421	...	...	...	17,421
	National Battlefields Commission	1,273	34	93	352	14	195	190	699	22	...	...	1	2,873	...	...	...	2,873

National Capital Commission														
mission	...	...	...	...	...	...	...	...	...	...	...	...	...	...
National Film Board	40,994	4,064	14,752	4,099	7,950	1,111	4,321	...	...	...	...	76,194	81,986	76,194
National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	...	2,386	2,386
National Library	21,935	1,153	407	4,024	476	389	2,532	...	...	...	...	31,974	31,974	31,974
National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	...	13	32,564
Public Service Commission	96,814	5,225	1,532	14,785	1,326	943	1,717	...	...	...	...	19,746	19,746	19,746
Status of Women—Office of the Co-ordinator	5,603	655	426	1,615	39	128	158	...	...	...	...	2,571	127,729	671
Total Ministry	516,726	44,848	48,588	113,449	21,142	19,352	68,325	44,664	21,978	551,685	...	1,469,463	2,920,220	100,574
4	Citizenship and Immigration													
Department	218,451	32,949	6,340	79,826	3,384	3,677	8,362	...	15,214	298,922	...	14,508	681,633	...
Immigration and Refugee Board of Canada	59,661	3,380	464	6,810	1,125	980	1,644	...	3,283	...	...	5	77,452	...
Total Ministry	278,112	36,329	6,804	86,636	4,509	4,657	10,006	...	18,497	298,922	...	14,513	758,985	...
5	Environment													
Department	315,053	44,732	8,388	108,137	18,676	16,242	35,187	4,117	33,063	48,402	...	2,041	634,038	22,108
Canadian Environmental Assessment Agency	5,186	1,164	396	2,712	181	14	240	...	144	408	...	30	10,475	193
Total Ministry	320,239	45,896	8,784	110,849	18,857	16,256	35,427	4,117	33,207	48,810	...	2,071	644,513	22,301
6	Finance													
Department	41,001	5,193	2,812	7,845	399	914	71,706	...	2,510	23,936,504	45,183,741	1,004	69,253,629	169
Auditor General	36,340	3,413	746	6,203	332	374	827	...	720	375	...	11	49,341	...
Canadian International Trade Tribunal	6,485	335	105	503	71	56	296	...	233	...	...	1	8,085	...
Office of the Superintendent of Financial Institutions	28,594	2,034	359	5,848	2,033	375	687	...	1,165	...	...	32	41,127	40,853
Total Ministry	112,420	10,975	4,022	20,399	2,835	1,719	73,516	...	4,628	23,936,879	45,183,741	1,048	69,352,182	41,022
7	Fisheries and Oceans													
Department	620,233	69,253	6,503	169,995	19,460	81,635	95,804	45,648	78,055	159,969	...	6,351	1,352,906	24,777
8	Foreign Affairs and International Trade													
Department	462,942	111,319	9,640	108,090	114,848	50,338	48,099	30,862	48,107	332,945	...	5,205	1,322,395	50,559
Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	...	10,942	...
Canadian International Development Agency	76,012	10,578	657	16,488	508	1,347	1,273	...	2,894	1,719,321	...	20,416	1,849,494	...
Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	79,300	79,300	...
International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	96,100	96,100	...
International Joint Commission	2,309	666	159	624	219	39	101	...	183	...	...	...	4,300	...

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction of land, buildings and works ⁽²⁾ (8)	Construction acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
	NAFTA Secretariat, Canadian Section	608	195	4	595	2	2	75	...	26	...	...	7	1,514	...	...	...	1,514
	Northern Pipeline Agency	71	2	3	53	1	...	3	...	1	...	...	3	137	...	...	...	137
	Total Ministry	541,942	122,760	10,463	125,850	115,578	51,726	49,551	30,862	51,211	2,052,266	...	211,973	3,364,182	50,559	423	50,982	3,313,200
9	Governor General	6,611	1,145	260	1,154	112	19	1,012	...	109	257	...	...	10,679	...	...	...	10,679
10	Health																	
Department		369,088	122,952	7,989	238,176	4,164	16,134	212,599	10,478	20,712	543,886	...	7,093	1,553,271	41,382	121	41,503	1,511,768
Hazardous Materials Informa- tion Review Commission		898	25	29	84	1	14	25	...	3	...	...	120	1,199	...	...	...	1,199
Medical Research Council		4,287	1,910	457	1,590	79	67	183	...	75	233,755	...	...	242,403	...	...	...	242,403
Patented Medicine Prices Review Board		2,119	119	56	520	7	15	139	...	36	...	...	91	3,102	...	...	...	3,102
Total Ministry		376,392	125,006	8,531	240,370	4,251	16,230	212,946	10,478	20,826	777,641	...	7,304	1,799,975	41,382	121	41,503	1,758,472
11	Human Resources																	
Development																		
Department		1,196,366	125,046	24,989	335,745	127,275	18,041	29,060	...	93,592	23,798,500	...	5,563	25,754,177	38,465	1,375,407	1,413,872	24,340,305
Canada Labour Relations Board		6,167	963	33	744	110	57	191	...	143	...	...	24	8,432	...	...	...	8,432
Canadian Artists and Producers Professional Relations Tribunal		576	90	45	338	6	44	31	...	81	...	...	...	1,211	...	...	...	1,211
Canadian Centre for Occupational Health and Safety		4,669	280	321	686	49	95	141	...	100	...	...	...	6,341	3,984	390	4,374	1,967
Total Ministry		1,207,778	126,379	25,388	337,513	127,440	18,237	29,423	...	93,916	23,798,500	...	5,587	25,770,161	42,449	1,375,797	1,418,246	24,351,915
12	Indian Affairs and Northern Development																	
Department		203,276	42,959	4,282	73,093	9,917	7,015	12,154	1,535	8,701	3,897,437	...	11,203	4,271,572	...	...	...	4,271,572
Canadian Polar Commission		427	326	41	114	99	1	7	...	1	18	...	...	1,034	...	...	...	1,034
Total Ministry		203,703	43,285	4,323	73,207	10,016	7,016	12,161	1,535	8,702	3,897,455	...	11,203	4,272,606	...	...	...	4,272,606

13	Industry	297,949	38,332	54,755	141,511	6,582	10,283	24,251	...	30,324	524,940	...	(1,891)	1,127,036	72,653	6,780	79,433	1,047,603
	Department of Atlantic Canada	23,452	3,925	1,729	11,919	690	852	1,016	...	1,524	263,729	...	2,981	311,817	...	...	...	311,817
	Business Development Bank of Canada	...	...	...	...	...	...	...	...	...	...	...	...	6,948	...	...	...	6,948
	Canadian Space Agency	25,320	5,587	1,592	96,397	668	2,678	3,025	1,190	85,385	32,768	...	2,468	257,078	6,066	...	6,066	251,012
	Competition Tribunal	637	95	36	215	10	6	33	...	3	...	...	...	1,035	...	...	...	1,035
	Copyright Board	716	47	42	25	9	2	28	...	6	...	...	...	875	...	...	...	875
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	...	14,700	...	...	...	14,700
	Federal Office of Regional Development—Quebec	17,321	2,570	3,878	4,764	442	258	552	...	1,369	355,715	...	(1,572)	385,297	...	...	...	385,297
	National Research Council of Canada	179,525	16,064	5,102	25,568	4,035	13,139	41,420	10,392	39,110	129,378	...	(7,423)	456,110	...	...	...	456,110
	Natural Sciences and Engineering Research Council	9,710	2,075	621	3,041	124	276	552	...	427	434,737	...	79	451,642	...	...	...	451,642
	Social Sciences and Humanities Research Council	5,637	648	315	878	4	183	125	...	206	83,779	...	1	91,776	...	...	...	91,776
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...	5,184	...	...	...	5,184
	Statistics Canada	277,453	25,080	7,050	119,414	10,437	3,313	21,466	...	29,050	899	...	107	494,249	20,272	36,206	56,478	437,771
	Western Economic Diversification	21,663	3,100	1,891	7,643	321	160	759	...	1,095	267,082	...	(534)	303,180	...	...	...	303,180
	Total Ministry	859,383	97,523	76,991	411,175	23,322	31,150	93,227	11,582	188,499	2,093,027	...	21,048	3,906,927	98,991	42,986	141,977	3,764,950

14	Justice	148,833	13,199	4,629	49,883	2,310	2,855	4,863	...	6,763	253,189	...	(3,598)	482,926	...	...	...	482,926
	Department of Canadian Human Rights Commission	10,744	811	483	1,469	164	272	400	...	526	...	...	3	14,872	...	...	...	14,872
	Commissioner for Federal Judicial Affairs	157,261	12,788	54	2,189	52	15	166	...	184	39,601	...	2,320	214,530	...	134	134	214,496
	Federal Court of Canada	20,623	1,727	68	3,694	300	183	1,617	...	1,275	...	...	...	29,487	...	...	...	29,487
	Human Rights Tribunal Panel	473	442	24	1,186	58	23	25	...	19	...	...	1	2,251	...	...	...	2,251
	Offices of the Information and Privacy Commissioners of Canada	5,478	237	98	718	33	19	79	...	30	...	...	2	6,694	...	...	...	6,694
	Supreme Court of Canada	8,994	612	326	1,107	109	265	1,193	...	370	1,107	...	1	14,084	...	...	...	14,084
	Tax Court of Canada	6,194	504	54	3,510	138	118	375	...	406	...	...	...	11,389	...	...	...	11,389
	Total Ministry	358,600	30,320	5,736	63,756	3,164	3,750	8,718	...	9,663	293,897	...	(1,271)	776,333	...	134	134	776,199

15	National Defence	4,826,592	520,883	30,414	813,647	121,395	804,226	1,271,616	404,078	1,842,598	308,124	...	31,409	10,974,982	390,432	11,277	401,709	10,573,273
----	------------------	-----------	---------	--------	---------	---------	---------	-----------	---------	-----------	---------	-----	--------	------------	---------	--------	---------	------------

16	National Revenue	1,766,749	156,712	33,464	99,863	9,808	45,523	38,721	13,218	64,927	136,965	...	(604)	2,565,346	...	129,130	129,130	2,236,216
----	------------------	-----------	---------	--------	--------	-------	--------	--------	--------	--------	---------	-----	-------	-----------	-----	---------	---------	-----------

17	Natural Resources Department Atomic Energy Control Board	277,834	26,591	15,020	95,477	10,388	8,392	27,899	16,102	32,816	79,809	...	(7,944)	582,384	27,484	5,997	33,481	548,903
		29,215	3,700	376	7,501	332	284	858	...	1,632	650	...	35	44,383	...	...	...	44,583

TABLE 3

Ministerial Expenditures by Standard Object—Concluded

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance supplies (6)	Utilities, materials and supplies (7)	Construction or acquisition of land, buildings and works ⁽²⁾ (8)	Construction or acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total net expenditures
															External revenues (13)	Internal revenues (16)	Total	
18 Parliament																		
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	197,454	...	...	...	...	197,454
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	43,500	...	...	...	...	43,500
	National Energy Board	18,310	1,488	117	4,864	478	221	681	...	613	...	...	84	26,856	...	...	...	26,856
	Total Ministry	325,359	31,779	15,513	107,842	11,198	8,897	29,438	16,102	35,061	80,459	...	233,129	894,777	27,484	5,997	33,481	861,296
19 Privy Council																		
	The Senate	28,272	5,966	47	4,380	141	583	1,498	...	2,539	481	...	10	43,917	...	...	...	43,917
	House of Commons	151,856	24,880	4,837	8,693	5,700	3,809	7,063	...	5,057	616	...	179	212,690	831	37	868	211,822
	Library of Parliament	14,785	204	9	304	210	47	1,392	...	264	...	...	...	17,012	203	...	203	17,012
	Total Ministry	194,913	31,050	4,893	13,377	6,051	4,439	9,953	...	7,860	1,097	...	189	273,822	1,034	37	1,071	272,751
20 Other Departments																		
	Department of Canadian Centre for Management Development	46,688	5,577	4,918	13,222	1,334	869	2,571	...	2,568	1,396	...	556	79,699	...	...	...	79,699
	Canadian Intergovernmental Conference Secretariat	9,154	900	201	4,997	106	85	298	...	248	149	...	463	16,601	...	...	...	16,601
	Canadian Transportation Accident Investigation and Safety Board	1,695	506	43	288	221	10	80	...	192	...	...	...	3,035	...	...	...	3,035
	Chief Electoral Officer	16,524	1,636	323	2,276	60	428	740	90	1,202	...	...	11	23,290	...	...	...	23,290
	Commissioner of Official Languages	13,080	3,202	7,494	11,494	1,198	457	1,710	2,004	2,672	74	...	10	43,395	...	...	...	43,395
	National Round Table on the Environment and the Economy	8,008	580	210	1,222	94	20	317	...	172	...	...	2	10,625	...	...	...	10,625
	Public Service Staff Relations Board	1,049	483	178	1,340	38	4	78	...	42	...	...	...	3,212	...	...	...	3,212
	Security Intelligence Review Committee	3,307	343	48	595	29	31	164	...	163	...	...	...	4,680	...	...	...	4,680
	...	848	140	11	198	10	3	22	...	81	...	...	...	1,313	...	...	...	1,313
	Total Ministry	100,353	13,367	13,426	35,632	3,090	1,907	5,980	2,094	7,340	1,619	...	1,042	185,850	...	...	...	185,850

Public Works and Government Services

Department of Canadian Mortgage and Housing Corporation	793,654	297,755	28,125	879,368	1,260,227	403,079	347,503	809,315	62,389	459,213	...	672,813	6,013,441	263,801	3,627,998	3,891,799	2,121,642
Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	1,967,287	1,967,287	...	...	...	1,967,287
	...	...	...	...	...	...	...	...	...	...	...	14,000	14,000	...	...	...	14,000
Total Ministry	793,654	297,755	28,125	879,368	1,260,227	403,079	347,503	809,315	62,389	459,213	...	2,654,100	7,994,728	263,801	3,627,998	3,891,799	4,102,929

21 Solicitor General

Department of Canadian Security Intelligence Service	14,294	1,638	419	13,165	147	166	573	...	756	40,246	...	(179)	71,205	...	...	...	71,205
Corrections Service	631,501	30,215	2,042	175,430	5,856	...	...	...	...	...	...	...	165,573	...	...	...	165,573
National Parole Board	19,797	2,185	165	891	115	210	610	...	371	2,712	...	21,817	1,173,512	7,914	58,555	66,469	1,107,043
Office of the Correctional Investigator	1,102	117	...	28	10	1	2	...	3	...	...	...	15	...	...	...	24,359
Royal Canadian Mounted Police	1,346,052	132,950	735	123,113	37,364	38,777	86,446	63,479	97,275	38,066	...	35,010	1,999,267	728,110	12,925	741,035	1,258,232
Royal Canadian Mounted Police External Review Committee	322	28	5	238	8	1	41	...	...	...	...	...	643	...	...	...	643
Royal Canadian Mounted Police Public Complaints Commission	2,087	287	84	931	59	4	74	...	13	...	...	...	3	3,542	...	...	3,542
Total Ministry	2,015,155	167,420	3,450	311,796	43,559	54,795	214,775	185,377	139,774	81,024	...	222,239	3,439,364	736,024	71,480	807,504	2,631,860

22 Transport

Department of Canadian Transportation	736,097	60,466	5,134	200,225	6,533	34,560	69,656	87,362	75,239	710,245	...	515,770	2,501,287	546,410	40,981	587,391	1,913,896
Agency	21,579	989	230	967	77	54	395	...	582	2,918	...	21	27,812	...	...	...	27,812
Civil Aviation Tribunal	420	125	4	257	5	3	28	...	7	849	...	7	849	...	...	...	849
Total Ministry	758,096	61,580	5,368	201,449	6,615	34,617	70,079	87,362	75,821	713,163	...	515,798	2,529,948	546,410	40,981	587,391	1,942,557

23 Treasury Board

	1,019,290	1,845	1,529	23,245	193	319	1,059	...	7,670	649	...	6,592	1,062,391	192	83,301	83,493	978,898
--	-----------	-------	-------	--------	-----	-----	-------	-----	-------	-----	-----	-------	-----------	-----	--------	--------	---------

24 Veterans Affairs

	156,805	19,289	1,163	186,959	8,535	4,538	135,967	1,786	6,109	1,368,829	...	384	1,890,355	1,890,355
--	---------	--------	-------	---------	-------	-------	---------	-------	-------	-----------	-----	-----	-----------	-----	-----	-----	-----------

Total ministerial expenditures

	17,933,430	2,095,374	350,206	4,503,958	1,830,337	1,638,184	2,870,731	1,719,743	2,814,347	62,900,188	45,183,741	5,422,619	149,252,858	2,507,602	5,446,436	7,954,038	141,298,820
--	------------	-----------	---------	-----------	-----------	-----------	-----------	-----------	-----------	------------	------------	-----------	-------------	-----------	-----------	-----------	-------------

Notes— If no amount is shown, either it is less than \$500 or no expenditures were reported.
Amounts reported are generally in thousands of dollars, with amounts shown elsewhere in the *Public Accounts of Canada*.
Any difference is due to rounding of amounts.

- (1) Additional details are provided in Section 5 of Volume II (Part II).
- (2) Additional details are provided in Section 6 of Volume II (Part II).
- (3) Additional details are provided in Section 7 of Volume II (Part II).
- (4) Additional details are provided in Section 8 of Volume II (Part II).
- (5) Additional details are provided in Section 9 of Volume II (Part II).

TABLE 3a

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures. (in thousands of dollars)

	Total ministerial expenditures	Revenues netted against expenditures	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXTERNAL EXPENDITURES
								Internal revenues netted against expenditures	Internal expenditures	
Personnel	17,933,430	...	(443,948)	(2,143,000)	...	...	15,346,482	(11,105)	...	15,357,587
Transportation and communications	2,095,374	...	...	...	...	...	2,095,374	236,606	...	1,847,704
Information	350,206	...	...	...	...	...	350,206	102,265	...	243,159
Professional and special services	4,503,958	...	...	...	...	...	4,503,958	52,487	...	3,328,986
Rentals	1,830,337	...	...	...	...	...	1,830,337	37,629	...	987,973
Purchased repair and maintenance	1,628,184	...	...	...	...	...	1,628,184	283,159	...	1,331,785
Utilities, materials and supplies	2,870,731	...	...	...	...	...	2,870,731	8,241	...	2,686,252
Construction or acquisition of land, buildings and works	1,719,743	...	...	...	...	...	1,719,743	29,482	...	1,059,782
Construction or acquisition of machinery and equipment	2,814,347	...	...	...	...	...	2,814,347	879	...	2,794,676
Transfer payments	62,900,188	(125,149)	12,330,764	(1,096,000)	...	7,711,986	81,721,789	...	...	81,721,789
Public debt charges	45,183,741	(82,843)	(127,706)	...	...	...	44,973,192	...	...	44,973,192
Other subsidies and payments	5,422,619	(66,613)	23,323	(728,000)	1,126,408	...	5,777,737	33,166	...	5,035,920
Total gross expenditures	149,252,858	(274,605)	11,782,433	(3,967,000)	1,126,408	7,711,986	165,632,080	190,970	4,072,305	161,368,805
Add:										
Employment Insurance Account	...	...	1,374,131	...	...	...	1,374,131	1,374,131	...	...
Internal expenditures	...	...	...	...	...	...	...	190,970	...	(190,970)
Less:										
Revenues netted against expenditures—										
External revenues	2,507,602	(111,835)	...	...	...	...	2,619,437	...	...	2,619,437
Internal revenues	5,446,436	...	...	...	...	...	5,446,436	190,970	5,446,436	(190,970)
Revenues of consolidated Crown corporations	...	...	...	...	1,244,671	...	1,244,671	...	...	1,244,671
Tax credits and repayments	...	...	...	...	...	7,711,986	7,711,986	...	...	7,711,986
	(7,954,038)	111,835	1,374,131	...	(1,244,671)	(7,711,986)	(15,648,399)	...	(4,072,305)	(11,576,094)
Total net expenditures	141,298,820	(386,440)	13,156,564	(3,967,000)	(118,263)	...	149,983,681	190,970	...	149,792,711

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Represents deferred revenues of \$111,835, financing costs related to the sale of investments of \$82,843, accrued revenues of \$66,613 and refund of the previous year's transfer payments of \$125,149.

(2) Includes an adjustment of \$99 million representing net change in revenues as a result of 1996 and 1997 accounts receivable (revenues netted against expenditures).

TABLE 4

Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues netted against expenditures. The table also discloses internal revenues.

In this table, external revenues represent revenues received from organizations and individuals outside the Government of Canada as a reporting entity while internal revenues represent revenues generated from transactions between organizations within the reporting entity.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues netted against expenditures. The "Internal revenues" column represents the internal tax and non-tax revenues. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues netted against expenditures. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures			Total gross revenues	Internal revenues	
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from the disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues			Total
2	Agriculture and Agri-Food Department	5,280	175,168	141,809	4,014	3,077	28	5,978	...	6,484	336,558	341,838	120,170	11	120,181	462,019	3,243
	Canadian Dairy Commission	...	...	5	...	...	...	...	...	3	8	8	...	...	...	8	...
	Total Ministry	5,280	175,168	141,814	4,014	3,077	28	5,978	...	6,487	336,566	341,846	120,170	11	120,181	462,027	3,243
3	Canadian Heritage Department	3,893	...	1,931	1	...	...	765	...	51,615	54,312	58,205	62,138	5,738	67,876	126,081	992
	Canadian Radio-television and Telecommunications Commission	...	...	95	64,703	...	...	26	...	71	64,895	64,895	30,040	83	30,123	95,018	865
	National Archives of Canada	5	...	11	...	119	...	211	...	3	344	349	...	...	349	231	...
	National Battlefields Commission	4	...	...	...	...	...	...	...	362	362	366	...	...	...	366	...
	National Film Board	293	...	...	...	...	...	...	...	...	...	293	7,725	1,567	9,292	9,585	...
	National Library	28	...	123	...	1,059	...	19	...	9	1,210	1,238	...	...	...	1,238	605
	Public Service Commission	21	...	113	...	1,197	...	19	...	43	1,372	1,393	671	9,281	9,952	11,345	1,190
	Status of Women—Office of the Co-ordinator	...	...	21	...	...	...	2	...	...	23	23	...	...	...	23	7
	Total Ministry	4,244	...	2,294	64,704	2,375	...	1,042	...	52,103	122,518	126,762	100,574	16,669	117,243	244,005	3,890

Ministerial Revenues by Main Classification—Continued

Non-tax revenues

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures						
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Net gain on exchange and domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total revenues	Internal revenues	Total revenues				
4	Citizenship and Immigration Department Immigration and Refugee Board of Canada	3	141	2,039	181,487	207,397	...	41	...	2,265	393,370	393,373	...	...	393,373	1,040		
		3	...	299	...	...	44	25	...	...	368	371	...	...	371	84		
		6	141	2,338	181,487	207,397	44	66	...	2,265	393,738	393,744	...	...	393,744	1,124		
	Total Ministry																	
5	Environment Department Canadian Environmental Assessment Agency	1,100	...	2,330	2,849	1,052	...	255	...	832	7,318	8,418	22,108	30,840	52,948	1,098		
		2	...	19	...	...	...	1	...	...	20	22	193	67	260	282	1	
		1,102	...	2,349	2,849	1,052	...	256	...	832	7,338	8,440	22,301	30,907	53,208	61,648	1,099	
	Total Ministry																	
6	Finance Department Auditor General Canadian International Trade Tribunal Office of the Superintendent of Financial Institutions	21	3,215,027	6,527	...	30	158	17	486,720	19,856	3,728,335	3,728,356	169	4,909	5,078	3,733,434	4,455	14
		25	...	83	...	887	...	10	...	45	1,025	1,050	...	...	...	1,050	...	...
		1,388	...	...	...	...	...	...	...	...	2	2	...	...	...	2	3	...
	Total Ministry	1,434	3,215,027	6,612	...	917	158	29	486,720	19,901	3,729,364	3,730,798	41,022	4,909	45,931	3,776,729	4,472	...
7	Fisheries and Oceans	1,854	176	4,402	49,077	2,703	2,960	1,416	...	30,530	91,264	93,118	24,777	4,278	29,055	122,173	1,761	...
8	Foreign Affairs and International Trade Department Canadian International Development Agency Export Development Corporation International Joint Commission NAFTA Secretariat, Canadian Section Northern Pipeline Agency	2	691	14,133	104,380	697	18,443	2,828	...	7,917	149,089	149,091	50,559	423	50,982	200,073	5,129	...
		...	3,338	11,799	...	166	...	6	...	83	15,392	15,392	...	...	...	15,392	1,164	...
		...	104,635	...	...	...	...	...	...	41,551	146,186	146,186	...	...	...	146,186	...	...
	Total Ministry	...	...	310	...	...	...	...	...	312	622	622	...	...	...	622	...	...
9	Northern Pipeline Agency	...	...	27	...	...	...	...	...	406	433	433	...	...	...	433	...	...
		...	...	...	...	...	...	...	...	118	118	118	...	...	...	118	...	...
		2	108,664	26,269	104,380	863	18,443	2,834	...	50,387	311,840	311,842	50,559	423	50,982	362,824	6,293	...
	Total Ministry																	

9	Governor General	4	...	6	...	...	...	1	...	25	32	36	...	36	1
10	Health														
	Department	511	...	12,029	8	6,051	148	730	...	8,971	27,937	28,448	41,382	121	41,503
	Hazardous Materials Information Review Commission	...	...	1	...	444	...	...	...	...	445	445	...	...	1,317
	Medical Research Council	...	...	398	...	...	...	7	...	...	405	405	...	...	...
	Patented Medicine Prices Review Board	...	...	3	...	...	...	...	...	...	3	3	...	...	7
	Total Ministry	511	...	12,431	8	6,495	148	737	...	8,971	28,790	29,301	41,382	121	41,503
11	Human Resources Development														
	Department	37	...	201,608	136	1,062	56	416	...	128,496	331,774	331,811	38,465	1,375,407	1,413,872
	Canada Labour Relations Board	1	...	5	...	...	13	1	...	2	21	22	...	...	97,806
	Canadian Centre for Occupational Health and Safety	79	...	...	...	...	...	2	...	...	2	81	3,984	390	4,455
	Total Ministry	117	...	201,613	136	1,062	69	419	...	128,498	331,797	331,914	42,449	1,375,797	1,418,246
12	Indian Affairs and Northern Development														
	Department	375	119,459	14,586	24,551	2,464	643	151	...	10,503	172,357	172,732	...	...	1,700
	Total Ministry	375	119,459	14,586	24,551	2,464	643	151	...	10,503	172,357	172,732	...	...	1,700
13	Industry														
	Department	796	5,783	81,339	175,621	31,532	28	635	...	3,563	298,501	299,297	72,653	6,780	378,730
	Atlantic Canada Opportunities Agency	34	3,113	14,735	...	2,855	...	10	...	1,312	22,025	22,059	...	...	4,793
	Canadian Space Agency	98	...	1,496	...	1,350	...	10	...	19	2,875	2,973	6,066	...	424
	Federal Office of Regional Development—Quebec	...	5,779	16,269	...	16,444	...	10	...	18	38,520	38,520	...	...	9,039
	National Research Council of Canada	1,718	...	1,120	...	37,431	9,280	725	...	17	48,573	50,291	...	...	6,066
	Natural Sciences and Engineering Research Council	...	...	103	...	...	...	2	...	...	105	105	...	...	38,520
	Social Sciences and Humanities Research Council	...	...	556	...	...	...	1	...	...	557	557	...	...	50,291
	Statistics Canada	876	...	90	...	...	...	136	...	92	318	1,194	20,272	36,206	105
	Western Economic Diversification	...	65	56,985	...	11,193	...	5	...	865	69,113	69,113	...	...	57,672
	Total Ministry	3,522	14,740	172,693	175,621	100,805	9,308	1,534	...	5,886	480,587	484,109	98,991	42,986	69,113
															626,086
14	Justice														
	Department	69	...	534	4,909	3,237	...	13	...	778	9,471	9,540	...	...	254
	Canadian Human Rights Commission	...	...	17	...	...	...	3	...	1	21	21	...	...	9,540
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	8,577	8,577	8,577	...	...	21
	Federal Court of Canada	...	...	38	...	915	...	6	...	1,450	2,409	2,409	...	...	134
	Offices of the Information and Privacy Commissioners of Canada	6	...	1	...	...	...	...	...	126	127	133	...	...	8,771
															2,409
															233
															...
															133
															...

TABLE 4

Ministerial Revenues by Main Classification—Concluded (in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues netted against expenditures					
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous expenditures	Privileges, licences and permits	Service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Net gain on exchange and Domestic coinage	Miscellaneous non-tax revenues	Total non-tax revenues	Total net revenues	External revenues	Internal revenues	Total	Total gross revenues	Internal revenues
	Supreme Court of Canada	3	...	19	...	84	118	17	...	80	318	321	...	...	...	321	115
	Tax Court of Canada	...	...	21	...	456	47	3	...	...	527	527	...	...	...	527	5
	Total Ministry	78	...	630	4,909	4,692	165	42	...	11,012	21,450	21,528	...	134	134	21,662	572
15	National Defence	744	1,447	56,994	...	...	...	24,131	...	27,716	110,288	111,032	390,432	11,277	401,709	512,741	1,318
16	National Revenue	111,280,658	441	10,946	435	35,308	444	324	...	241,248	289,146	111,569,804	...	129,130	129,130	111,698,934	32,977
17	Natural Resources	1,092	2,081	9,525	16,043	2	446	1,077	...	3,814	32,988	34,080	27,484	5,997	33,481	67,561	3,296
	Department	...	...	193	3	38,440	...	4	...	14	38,654	38,654	...	...	...	38,654	204
	Atomic Energy Control Board	...	...	89	1	...	4	11	...	24,497	24,602	24,602	...	...	...	24,602	36
	National Energy Board	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	1,092	2,081	9,807	16,047	38,442	450	1,092	...	28,325	96,244	97,336	27,484	5,997	33,481	130,817	3,536
18	Parliament	...	...	26	...	4	...	16	...	...	46	46	...	...	...	46	16
	The Senate	8	...	567	...	...	...	...	...	3	570	578	831	37	868	1,446	74
	House of Commons	41	...	...	...	...	...	1	...	...	1	42	203	...	203	245	...
	Library of Parliament	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	49	...	593	...	4	...	17	...	3	617	666	1,034	37	1,071	1,737	90
19	Privy Council	15	...	291	...	...	...	44	...	23	358	373	...	...	...	373	106
	Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian Centre for Management Development	5	...	66	...	1	...	1	...	6,969	7,037	7,042	...	...	...	7,042	6,811
	Canadian Intergovernmental Conference Secretariat	...	...	28	...	...	...	1	...	920	949	949	...	...	...	949	27
	Canadian Transportation Accident Investigation and Safety Board	...	...	117	...	...	...	30	...	30	177	177	...	...	...	177	134
	Chief Electoral Officer	2	...	59	...	...	46	3	...	8	116	118	...	...	...	118	7
	Commissioner of Official Languages	...	...	15	...	...	...	1	...	...	16	16	...	...	...	16	10

TABLE 4a

Recapitulation of External Revenues by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section I of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Other adjustments	Deferred revenues	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Deferred revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES—											
Income tax—											
Personal	63,281,976	...	...	...	...	63,281,976	...	...	4,839,905	...	68,121,881
Corporation	16,854,805	...	164,900	...	...	17,019,705	...	...	...	...	17,019,705
Other income tax revenues	2,846,971	...	...	...	...	2,846,971	...	...	...	...	2,846,971
	82,983,752	...	164,900	...	...	83,148,652	...	...	4,839,905	...	87,988,557
Employment insurance premiums	...	19,816,293	...	...	...	19,816,293	...	...	...	...	19,816,293
Excise taxes and duties—											
Goods and services tax	18,078,734	...	...	...	...	18,078,734	...	...	2,872,081	...	20,950,815
Energy taxes—											
Excise tax—Gasoline	4,024,868	...	...	...	...	4,024,868	...	...	...	...	4,024,868
Excise tax—Aviation gasoline											
and diesel fuel	442,339	...	...	...	...	442,339	...	...	...	...	442,339
	4,467,207	...	...	...	...	4,467,207	...	...	...	...	4,467,207
	2,676,990	...	...	...	(1,307)	2,675,683	...	...	...	...	2,675,683
Customs import duties											
Other excise taxes and duties—											
Excise duties	2,275,116	...	...	...	...	2,275,116	...	...	...	...	2,275,116
Miscellaneous excise taxes and duties	1,600,699	...	...	...	...	1,600,699	...	...	...	...	1,600,699
	3,875,815	...	...	...	...	3,875,815	...	...	...	...	3,875,815
	29,098,746	...	...	...	(1,307)	29,097,439	...	...	2,872,081	...	31,969,520
TOTAL TAX REVENUES	112,082,498	19,816,293	164,900	...	(1,307)	132,062,384	...	...	7,711,986	...	139,774,370

NON-TAX REVENUES—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							</
-------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(2) Includes an Exchange Fund Account adjustment and the accrual of non-tax revenues.

Source and disposition of budgetary authorities by ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers								
38,802	1,989,219	683,762	(46,269)	2,665,514	2	Agriculture and Agri-Food Department	2,589,022	58,448	...	18,044	2,561,420
...	2,426	...	...	2,426		Canadian Dairy Commission	2,423	3	...	...	2,462
38,802	1,991,645	683,762	(46,269)	2,667,940		Total Ministry	2,591,445	58,451	...	18,044	2,563,882
5,373	918,030	153,027	42,416	1,118,846	3	Canadian Heritage Department	1,089,474	17,126	...	12,246	1,025,408
...	...	...	...	...		Advisory Council on the Status of Women	...	...	...	...	1,750
...	90,801	293	...	91,094		Canada Council	91,093	1	...	...	97,946
...	...	19,600	...	19,600		Canada Information Office	17,709	1,891	...	...	...
...	963,158	41,975	...	1,005,133		Canadian Broadcasting Corporation	997,133	8,000	...	...	1,170,669
...	91,315	1,130	...	92,445		Canadian Film Development Corporation	92,445	...	...	...	108,987
...	44,100	...	113	44,213		Canadian Museum of Civilization	44,213	...	...	...	46,204
...	24,145	2,857	119	27,121		Canadian Museum of Nature	27,121	...	...	...	26,821
...	...	...	...	...		Canadian Radio-television and Telecommunications Commission	3,937	16	...	25	22,522
3	3,271	...	704	3,978		National Archives of Canada	51,510	1,818	...	23	59,677
2	49,827	3,153	369	53,351		National Arts Centre Corporation	17,421	...	...	...	19,686
...	17,421	...	...	17,421		National Battlefields Commission	2,875	1	...	...	4,803
...	2,333	500	43	2,876		National Capital Commission	76,194	...	...	...	98,614
...	76,194	...	...	76,194		National Film Board	72,694	1,301	...	...	75,409
4,272	65,184	6,594	5,733	81,783		National Gallery of Canada	31,974	...	...	7,788	33,575
...	31,823	...	151	31,974		National Library	32,565	319	...	3	36,886
5	31,548	1,214	120	32,887		National Museum of Science and Technology	19,746	...	...	...	20,773
...	19,636	...	110	19,746		Public Service Commission	117,776	9,506	...	4,847	123,112
6,286	113,309	13,128	(594)	132,129		Status of Women—Office of the Co-ordinator	17,097	185	...	1	16,408
...	16,563	690	30	17,283		Total Ministry	2,802,977	40,164	...	24,933	2,989,250
15,941	2,558,658	244,161	49,314	2,868,074		Total Ministry	2,802,977	40,164	...	24,933	2,989,250

32	615,001	91,375	13,914	720,322	4	Citizenship and Immigration Department Immigration and Refugee Board of Canada	681,632	38,653	...	37	597,256
11	76,753	1,000	334	78,098			77,351	722	...	25	75,468
43	691,754	92,375	14,248	798,420		Total Ministry	758,983	39,375	...	62	672,724
115	546,356	47,176	2,201	595,848	5	Environment Department Canadian Environmental Assessment Agency	581,091	14,699	...	58	660,750
...	7,992	3,610	1	11,603			10,214	1,388	...	1	...
115	554,348	50,786	2,202	607,451		Total Ministry	591,305	16,087	...	59	660,750
424,756	71,087,694	(1,716,037)	(89,985)	69,706,428	6	Finance Department Auditor General Canadian International Trade Tribunal Office of the Superintendent of Financial Institutions	69,248,551	77,574	...	380,303	59,183,683
...	48,988	1,153	184	50,325			49,339	986	...	...	50,917
...	7,957	365	32	8,354			8,085	269	...	...	7,851
73,948	2,538	63	260	76,809			274	135	...	76,400	4,520
498,704	71,147,177	(1,714,456)	(89,509)	69,841,916		Total Ministry	69,306,249	78,964	...	456,703	59,246,971
876	1,323,468	42,312	4,780	1,371,456	7	Fisheries and Oceans	1,323,852	46,284	...	1,300	1,253,580
28,137	1,376,682	...	3,544	1,408,363	8	Foreign Affairs and International Trade Department Canadian Commercial Corporation Canadian International Development Agency	1,271,413	106,444	...	30,506	1,301,248
...	...	...	10,948	10,948			10,942	6	...	...	11,823
18	1,830,289	20,206	15,682	1,866,195			1,849,494	16,698	...	3	1,828,893
...	135,000	13,500	(69,200)	79,300		Export Development Corporation	79,300	...	...	71,701	96,100
...	96,100	...	...	96,100		International Development Research Centre	96,100	...	...	...	96,100
...	4,459	...	...	4,459		International Joint Commission	4,299	160	...	...	4,412
...	2,184	...	...	2,184		NAPTA Secretariat, Canadian Section	1,514	670	...	...	1,713
...	251	...	...	251		Northern Pipeline Agency	138	113	...	...	128
28,155	3,444,965	33,706	(39,026)	3,467,800		Total Ministry	3,313,200	124,091	...	30,509	3,316,018
...	9,830	724	133	10,687	9	Governor General	10,679	7	...	1	10,412
45	1,576,848	44,548	(92,607)	1,528,834	10	Health Department Hazardous Materials Information Review Commission	1,511,767	17,022	...	45	8,882,162
...	1,218	...	111	1,329			1,200	129	...	...	1,388
...	242,324	295	7	242,626		Medical Research Council	242,403	216	...	7	251,249
...	2,969	178	...	3,147		Patented Medicine Prices Review Board	3,101	46	...	...	3,154
45	1,823,359	45,021	(92,489)	1,775,936		Total Ministry	1,758,471	17,413	...	52	9,137,953
271	24,326,355	134,564	(551)	24,460,639	11	Human Resources Development Department Canada Labour Relations Board	24,340,302	120,114	...	223	33,714,861
...	8,805	...	33	8,838			8,433	405	...	...	8,791

Source and disposition of budgetary authorities by ministry—Continued
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
...	1,705	...	...	1,705		Canadian Artists and Producers Professional Relations Tribunal	1,212	493	...	...
...	1,770	264	3	2,037		Canadian Centre for Occupational Health and Safety	1,968	67	...	2
271	24,338,635	134,828	(515)	24,473,219	12	Total Ministry	24,351,915	121,079	...	225
33,069	41,891,214	124,883	2,267	4,349,433		Indian Affairs and Northern Development Department	4,271,572	44,780	...	33,081
...	986	46	6	1,038		Canadian Polar Commission	1,034	4	...	1,054
33,069	4,190,200	124,929	2,273	4,350,471		Total Ministry	4,272,606	44,784	...	33,081
35,297	966,909	164,191	(21,071)	1,145,326	13	Industry Department	1,047,601	76,141	...	21,584
12	354,951	3,730	(5,768)	352,925		Atlantic Canada Opportunities Agency	311,819	41,106	...	1,284,134
...	13,893	...	...	13,893		Business Development Bank of Canada	6,948	...	...	368,338
8	226,923	36,266	(3,156)	260,041		Canadian Space Agency	251,012	9,018	...	14,078
...	1,267	...	...	1,267		Competition Tribunal	1,034	233	...	297,619
...	840	38	...	878		Copyright Board	876	2	...	1,100
...	11,200	3,500	...	14,700		Enterprise Cape Breton Corporation	14,700	...	...	861
14	369,233	15,536	8,747	393,530		Federal Office of Regional Development—Quebec	385,296	8,224	...	15,038
15,405	407,751	27,442	48,296	498,894		National Research Council of Canada	456,110	18,302	...	376,220
2	449,626	2,802	51	452,481		Natural Sciences and Engineering Research Council	451,642	837	...	454,351
...	91,245	757	27	92,029		Social Sciences and Humanities Research Council	91,776	...	...	468,985
...	5,184	...	...	5,184		Standards Council of Canada	5,184	252	...	1
19	422,896	15,862	1,451	440,228		Statistics Canada	437,772	2,437	...	99,569
...	361,928	...	(52)	361,876		Western Economic Diversification	303,180	58,696	...	5,264
50,757	3,683,846	270,124	28,525	4,032,252		Total Ministry	3,764,950	222,193	...	314,658
18	451,632	35,809	710	488,169	14	Justice Department	482,925	5,231	...	362,949
2	15,717	...	58	15,777		Canadian Human Rights Commission	14,872	903	...	46,109
...	215,858	1,157	(2,481)	214,534		Commissioner for Federal Judicial Affairs	214,497	37	...	4,063,164
6	29,771	...	107	29,884		Federal Court of Canada	29,487	392	...	13
...	...	2,274	...	2,274		Human Rights Tribunal Panel	2,251	23	...	2
...	...	...	...	...		...	...	...	...	5
...	...	...	...	...		...	...	...	...	28,967

Offices of the Information and Privacy									
...	6,262	248	120	6,630	Commissioners of Canada	6,694	1	(65)	6,517
...	14,496	482	(406)	14,572	Supreme Court of Canada	14,085	487	...	15,445
1	10,992	515	32	11,540	Tax Court of Canada	11,389	148	...	11,434
27	744,728	40,485	(1,860)	783,380	Total Ministry	776,200	7,222	(65)	747,438
418	10,555,000	250,714	(27,361)	10,778,771	National Defence	10,573,272	199,592	...	11,440,404
152	2,204,221	133,096	9,855	2,247,324	National Revenue	2,236,216	110,956	...	2,221,898
47,810	522,970	48,996	(8,872)	610,904	Natural Resources	548,902	17,678	...	826,145
18	43,923	3,379	145	47,465	Department	44,584	2,881	...	42,499
...	174,054	23,400	...	197,454	Atomic Energy Control Board	197,454	...	...	174,594
...	...	43,500	...	...	Atomic Energy of Canada Limited	43,500	...	...	...
14	30,117	...	142	30,273	Cape Breton Development Corporation	26,835	3,407	...	25,911
...	...	...	...	...	National Energy Board	...	...	...	...
47,842	771,064	119,275	(8,585)	929,596	Total Ministry	861,295	23,966	...	1,069,149
...	40,713	2,861	1,084	44,658	Parliament	43,917	741	...	44,711
...	216,548	...	1,330	217,878	The Senate	211,821	6,057	...	212,868
...	16,954	...	71	17,025	House of Commons	17,012	13	...	15,464
...	274,215	2,861	2,485	279,561	Library of Parliament	272,750	6,811	...	273,043
18	71,604	11,901	243	83,766	Privy Council	79,699	4,042	...	84,586
7,561	17,616	494	(937)	24,734	Department	16,601	8,132	...	10,108
...	3,115	147	1	3,263	Canadian Centre for Management	3,034	229	...	2,868
5	23,305	...	120	23,430	Canadian Intergovernmental Conference	23,291	120	...	23,831
...	23,822	20,733	(1,135)	43,420	Canadian Transportation Accident	43,395	22	...	25,861
...	10,509	507	40	11,056	Investigation and Safety Board	10,626	430	...	11,531
...	3,270	190	5	3,465	Chief Electoral Officer	3,213	252	...	2,999
9	5,623	...	2	5,634	Commissioner of Official Languages	4,681	951	...	5,550
...	1,403	...	...	1,403	National Round Table on the Environment	1,314	89	...	1,211
7,593	160,267	33,972	(1,661)	200,171	and the Economy	185,854	14,267	...	168,545
...	...	...	...	...	Public Service Staff Relations Board	...	...	...	...
907,274	2,058,438	54,872	9,794	3,030,378	Security Intelligence Review Committee	2,121,642	53,655	...	2,130,388
...	1,972,803	...	...	1,972,803	Public Works and Government Services	1,967,287	5,516	...	1,939,524
...	14,000	...	...	14,000	Department	14,000	...	...	14,000
...	10,948	...	(10,948)	...	Canada Mortgage and Housing Corporation	...	...	...	...
907,274	4,056,189	54,872	(1,154)	5,017,181	Canada Post Corporation	4,102,929	59,171	...	4,083,912
...	...	...	...	...	Canadian Commercial Corporation	...	...	...	...
...	...	...	...	...	Total Ministry	855,081	4,083,912	...	...

TABLE 5

Source and disposition of budgetary authorities by ministry—*Concluded*
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities				
	As shown in		Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers
...	73,742	1,210	80	21	Solicitor General	71,206	3,826	...	...	73,153
25	165,554	...	108		Department	165,573	114	...	...	184,252
18,385	1,092,278	32,811	6,300		Canadian Security Intelligence Service	1,107,042	24,309	...	18,423	1,099,286
...	23,855	1,122	98		Correctional Service	24,359	716	...	...	25,836
...	1,270	10	...		National Parole Board	1,264	16	...	...	1,310
2,365	1,201,040	55,767	2,988		Office of the Correctional Investigator	1,258,232	2,031	...	1,897	1,271,118
...	788	37	...		Royal Canadian Mounted Police	644	181	...	...	671
...	3,531	117	...		Royal Canadian Mounted Police External Review Committee	3,543	105	...	...	3,548
20,775	2,562,058	91,074	9,574		Complaints Commission	2,631,863	31,298	...	20,320	2,659,174
2,108	1,740,956	537,379	3,540	22	Transport	1,913,895	368,968	...	1,120	2,249,230
14	32,007	(572)	(1,978)		Department	27,813	1,649	...	9	297,418
...	902	...	...		Canadian Transportation Agency	849	53	...	...	839
2,122	1,773,865	536,807	1,562		Civil Aviation Tribunal	1,942,557	370,670	...	1,129	2,547,487
...	1,432,346	10,517	(1,018)	23	Treasury Board	978,898	462,947	...	...	1,230,817
4	1,939,059	...	847	24	Veterans Affairs	1,890,354	49,531	...	25	1,937,250
1,652,985	142,230,897	1,281,945	(183,649)		Total Government	141,298,820	2,145,323	(65)	1,538,100	150,048,665

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 6

Source and disposition of non-budgetary authorities by ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Section	Department or agency	Disposition of authorities		
Available from previous years	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed	Available for use in subsequent years
	Main Estimates			Total available for use				Used in the previous year
2 Agriculture and Agri-Food								
261,500	...	...	...	261,500	Canadian Dairy Commission	25,918	...	235,582
9,391,969	...	...	(193,567)	9,198,402	Farm Credit Corporation	197,091	...	9,001,311
9,653,469	...	...	(193,567)	9,459,902	Total Ministry	223,009	...	9,236,893
3 Canadian Heritage								
...	10	9,430	...	9,440	Department	9,430	10	...
...	10	9,430	...	9,440	Total Ministry	9,430	10	2,480
4 Citizenship and Immigration								
59,256	...	(2,747)	2,747	59,256	Department	4,497	...	54,759
59,256	...	(2,747)	2,747	59,256	Total Ministry	4,497	...	54,759
6 Finance								
2,155,272	283,200	...	54,231	2,492,703	Department	424,480	73,489	1,994,734
4,373,000	...	...	...	4,373,000	Canada Deposit Insurance Corporation	(772,000)	...	5,145,000
6,528,272	283,200	...	54,231	6,865,703	Total Ministry	(347,520)	73,489	7,139,734
7 Fisheries and Oceans								
150	...	...	...	150	Department	...	150	...
25,000	...	...	...	25,000	Freshwater Fish Marketing Corporation	(5,000)	...	30,000
25,150	...	...	...	25,150	Total Ministry	(5,000)	150	2,200
8 Foreign Affairs and International Trade								
49,469	...	...	...	49,469	Department	(4,545)	...	54,014
10,000	...	...	...	10,000	Canadian Commercial Corporation	...	...	10,000

TABLE 6

Source and disposition of non-budgetary authorities by ministry—*Concluded*
(in thousands of dollars)

Available from previous years	Source of authorities			Total available for use	Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
8 694 035	11 202	...	168 074	8 873 311	12	Canadian International Development Agency	65 178	13 010	...	8 795 123
22 527 252	309 400	...	1 242 028	24 078 680		Export Development Corporation	4 345	...	...	24 074 335
31 280 756	320 602	...	1 410 102	33 011 460		Total Ministry	64 978	13 010	...	32 933 472
78 191	38 953	4 840	(2 048)	119 936	13	Indian Affairs and Northern Development Department	41 527	15	...	78 394
78 191	38 953	4 840	(2 048)	119 936		Total Ministry	41 527	15	...	78 394
1 950	800	...	...	2 750	15	Industry Department	...	800	...	1 950
853 677	...	...	50 000	903 677		Business Development Bank of Canada	50 000	...	...	853 677
855 627	800	...	50 000	906 427		Total Ministry	50 000	800	...	855 627
82 994	...	...	...	82 994	17	National Defence	(5 682)	...	...	88 676
...	66 000	...	...	66 000		Natural Resources Department	66 000	...	...	...
35 000	...	...	...	35 000		Cape Breton Development Corporation	(15 000)	...	...	50 000
35 000	66 000	...	...	101 000	20	Total Ministry	51 000	...	...	50 000
57 113	...	...	...	57 113		Public Works and Government Services Department	6 005	...	...	51 108
...	(270 900)	...	270 900	...		Canada Mortgage and Housing Corporation	...	...	...	(3 024)
420 000	...	...	...	420 000	21	Canada Post Corporation	...	...	...	...
49 826	...	...	...	49 826		Royal Canadian Mint	(76)	...	...	420 000
526 939	(270 900)	...	270 900	526 939		Total Ministry	5 929	...	...	49 902
32	...	...	...	32	32	Solicitor General	(1)	...	...	521 010
32	...	...	...	32		Correctional Service	(1)	...	...	(5 697)
32	...	...	...	32		Total Ministry	(1)	...	...	33
32	...	...	...	32	33	Solicitor General	(1)	...	...	33
32	...	...	...	32		Correctional Service	(1)	...	...	(6)
32	...	...	...	32		Total Ministry	(1)	...	...	(6)

20,000	...	...	...	20,000	22	Transport Department	...	...	...	...	20,000	999,785
20,000	...	...	...	20,000		Total Ministry	...	...	...	...	20,000	999,785
593,460	...	...	...	593,460	24	Veterans Affairs	(4,432)	...	...	...	597,892	(5,241)
49,739,146	438,665	11,523	1,592,365	51,781,699		Total Government	87,735	87,474	...	...	51,606,490	1,423,201

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

Source and disposition of authorities by type (voted and statutory)

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those Acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates									Adjustments and transfers ⁽¹⁾
...	909,680	243,160	1,152,840	2	Agriculture and Agri-Food Budgetary—Voted Statutory	1,115,282	58,451	...	(20,893)	1,153,980	
38,802	1,081,965	440,602	1,515,100				1,476,163	...	...	38,937	1,409,902
38,802	1,991,645	683,762	2,667,940				2,591,445	58,451	...	18,044	2,563,882
9,653,469	...	...	(193,567)		Non-budgetary—Statutory	223,009	...	...	9,236,893	(206,554)	

3	Canadian Heritage Budgetary—Voted Statutory	2,500,859	242,260	10,308	2,753,427	2,713,279	40,148	...	...	2,931,045
		15,941	57,799	39,006	114,647	89,698	16	...	...	58,205
		15,941	2,558,658	244,161	49,314	2,868,074	40,164	...	...	2,989,250
		...	10	9,430	...	9,440	10	...	...	2,480
4	Citizenship and Immigration Budgetary—Voted Statutory	...	...	...	747,375	708,012	39,363	...	...	637,773
		43	36,754	...	51,045	50,971	12	...	...	34,951
		43	691,754	91,375	798,420	758,983	39,375	...	...	672,724
		59,256	...	(2,747)	59,256	4,497	...	...	...	20
5	Environment Budgetary—Voted Statutory	...	516,814	534	568,134	552,047	16,087	...	...	622,713
		115	37,534	...	39,317	39,258	...	...	...	38,037
		115	554,348	50,786	2,202	591,305	16,087	...	...	660,750
		...	...	...	607,451	...	...	...	...	...
6	Finance Budgetary—Voted Statutory	...	1,636,637	1,360	1,690,541	1,611,592	78,949	...	...	1,635,570
		498,704	69,510,540	(1,767,000)	(90,869)	67,694,657	15	...	...	57,611,401
		498,704	71,147,177	(1,714,456)	(89,509)	69,306,249	78,964	...	...	59,246,971
		...	76,900	...	353,233	279,744	73,489	...	...	390,299
7	Fisheries and Oceans Budgetary—Voted Statutory	6,528,272	206,300	(222,102)	6,512,470	(627,264)	...	...	...	(353,774)
		6,528,272	283,200	...	54,231	(347,520)	73,489	...	...	36,525
		...	1,250,443	42,312	1,292,755	1,246,574	46,181	...	...	1,183,022
		876	73,025	...	4,780	77,278	103	...	...	70,558
8	Foreign Affairs and International Trade Budgetary—Voted Statutory	...	3,093,484	33,706	3,138,138	3,014,105	124,033	...	...	3,032,048
		28,155	351,481	(49,974)	329,662	299,095	58	...	...	283,970
		28,155	3,444,965	33,706	(39,026)	3,313,200	124,091	...	...	3,316,018
		49,469	3,020	72,109	124,598	57,573	13,010	...	...	80,024
9	Governor General Budgetary—Voted Statutory	31,231,287	317,582	...	1,337,993	7,405	...	...	...	363,180
		31,280,756	320,602	...	1,410,102	64,978	13,010	...	...	443,204
		...	8,721	724	9,551	9,544	7	...	...	9,357
		...	1,109	...	1,136	1,135	...	...	...	1,055
		...	9,830	724	10,687	10,679	7	...	...	10,412
	

TABLE 7

Source and disposition of authorities by type (voted and statutory)—Continued
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers ⁽¹⁾			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates								Used in the previous year
10 Health									
...	1,776,374	45,021	...		Budgetary—Voted Statutory	1,803,982 (45,511)	17,413	...	1,853,981
45	46,985	...	(92,489)				...	...	7,283,972
45	1,823,359	45,021	(92,489)			1,758,471	17,413	...	52 9,137,953
11 Human Resources Development									
...	1,586,414	209,435	6,459		Budgetary—Voted Statutory	1,681,229 22,670,686	121,079	...	2,071,089
271	22,752,221	(74,607)	(6,974)				...	...	31,655,924
271	24,338,635	134,828	(515)			24,351,915	121,079	...	225 33,727,013
12 Indian Affairs and Northern Development									
...	4,024,796	124,929	5		Budgetary—Voted Statutory	4,104,946 167,660	44,784	...	3,885,854
33,069	165,404	2,268	200,741				...	...	33,081 141,977
33,069	4,190,200	124,929	2,273			4,272,606	44,784	...	33,081 4,027,831
78,191	38,953	4,840	(2,048)		Non-budgetary—Voted	41,527	15	...	78,394 38,024
13 Industry									
...	3,432,644	244,065	2,597		Budgetary—Voted Statutory	3,457,448 307,502	221,858	...	3,841,296
50,757	251,202	26,059	25,928				335	...	46,109 221,868
50,757	3,683,846	270,124	28,525			3,764,950	222,193	...	46,109 4,063,164
1,950	800	...	...		Non-budgetary—Voted Statutory	...	800	...	1,950
853,677	...	...	50,000			50,000	...	...	853,677 50,000
855,627	800	...	50,000			50,000	800	...	855,627 50,000
14 Justice									
...	505,246	40,485	92		Budgetary—Voted Statutory	538,667 237,533	7,221	(65)	...
27	239,482	...	(1,952)				1	...	23 230,976
27	744,728	40,485	(1,860)			776,200	7,222	(65)	23 747,438

15	...	9,804,751	250,714	(27,721)	10,027,744	National Revenue Budgetary—Voted Statutory	9,828,564	199,180	...	10,670,616
	418	750,249	...	360	751,027		744,708	412	...	769,788
	418	10,555,000	250,714	(27,361)	10,778,771		10,573,272	199,592	...	11,440,404
	82,994	...	...	...	82,994	Non-budgetary—Voted	(5,682)	...	...	(7,539)
16	...	1,939,390	133,096	...	2,072,486	National Revenue Budgetary—Voted Statutory	1,961,558	110,928	...	1,970,972
	152	264,831	...	9,855	274,838		274,658	28	...	250,926
	152	2,204,221	133,096	9,855	2,347,324		2,236,216	110,956	...	2,221,898
	...	...	...	...	...	Non-budgetary—Voted	...	...	...	...
17	...	713,623	101,134	...	814,757	Natural Resources Budgetary—Voted Statutory	790,804	23,953	...	978,029
	47,842	57,441	18,141	(8,585)	114,839		70,491	13	...	91,120
	47,842	771,064	119,275	(8,585)	929,596		861,295	23,966	...	1,069,149
	35,000	66,000	...	...	101,000	Non-budgetary—Voted	51,000	...	...	76,000
18	...	191,666	2,861	...	194,527	Parliament Budgetary—Voted Statutory	187,716	6,811	...	190,108
	...	82,549	...	2,485	85,034		85,034	...	...	82,935
	...	274,215	2,861	2,485	279,561		272,750	6,811	...	273,043
	...	...	...	...	...	Non-budgetary—Voted	...	...	...	...
19	...	120,136	13,238	198	133,572	Privy Council Budgetary—Voted Statutory	126,835	6,737	...	134,249
	7,593	40,131	20,734	(1,859)	66,599		59,019	7,530	...	34,296
	7,593	160,267	33,972	(1,661)	200,171		185,854	14,267	...	168,545
	...	...	...	...	...	Non-budgetary—Voted	...	...	...	...
20	...	3,605,689	54,252	(2,328)	3,657,613	Public Works and Government Services Budgetary—Voted Statutory	3,631,456	26,157	...	3,587,639
	907,274	450,500	620	1,174	1,359,568		471,473	33,014	...	496,273
	907,274	4,056,189	54,872	(1,154)	5,017,181		4,102,929	59,171	...	4,083,912
	7,807	...	...	...	7,807	Non-budgetary—Voted	4,141	...	...	(610)
21	...	519,132	(270,900)	...	270,900	Solicitor General Budgetary—Voted Statutory	1,788	...	...	(5,087)
	526,939	(270,900)	...	270,900	526,939		5,929	...	...	(5,097)
	...	2,246,288	91,074	14,730	2,352,092		2,320,843	31,249	...	2,366,989
	20,775	315,770	...	(5,156)	331,389		311,020	49	...	292,185
32	20,775	2,562,058	91,074	9,574	2,683,481	Non-budgetary—Voted	2,631,863	31,298	...	2,659,174
	...	...	...	...	32		(1)	...	...	33

TABLE 7

Source and disposition of authorities by type (voted and statutory)—*Concluded*
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers ^{(1)}
...	1,660,627	247,449	1,908,076	22	Transport Budgetary—Voted Statutory	1,537,420	370,656	...	...	1,068,013
2,122	113,238	289,358	1,562			405,137	14	...	1,129	1,479,474
2,122	1,773,865	536,807	1,562			1,942,557	370,670	...	1,129	2,547,487
20,000	...	...	20,000		Non-budgetary—Statutory	...	...	...	20,000	999,785
...	1,225,230	10,517	(53,534)	23	Treasury Board Budgetary—Voted Statutory	719,266	462,947	...	...	721,453
...	207,116	...	52,516			259,632	...	...	...	509,364
...	1,432,346	10,517	(1,018)			978,898	462,947	...	...	1,230,817
...	1,917,851	...	150	24	Veterans Affairs Budgetary—Voted Statutory	1,868,470	49,531	...	...	1,917,333
4	21,208	...	697			21,884	...	...	25	19,917
4	1,939,059	...	847			1,890,354	49,531	...	25	1,937,250
593,460	...	...	593,460		Non-budgetary—Statutory	(4,432)	...	...	597,892	(5,241)
...	45,322,363	2,326,137	(36,096)	Total Government Budgetary—Voted Statutory	Statutory	45,529,639	2,103,723	(65)	(20,893)	46,979,591
1,652,985	96,908,534	(1,044,192)	(147,553)			95,769,181	41,600	...	1,558,993	103,069,074
1,652,985	142,230,897	1,281,945	(183,649)			141,298,820	2,145,323	(65)	1,538,100	150,048,665
280,593	185,683	14,270	346,394	Non-budgetary—Voted Statutory	Statutory	432,732	87,474	...	306,734	580,872
49,458,553	252,982	(2,747)	1,245,971			(344,997)	...	...	51,299,756	842,329
49,739,146	438,665	11,523	1,592,365			87,735	87,474	...	51,606,490	1,423,201
280,593	45,508,046	2,340,407	310,298	Voted Statutory	Statutory	45,962,371	2,191,197	(65)	285,841	47,560,463
51,111,538	97,161,516	(1,046,939)	1,098,418			95,424,184	41,600	...	52,858,749	103,911,403
51,392,131	142,669,562	1,293,468	1,408,716			141,386,555	2,232,797	(65)	53,144,590	151,471,866

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(a) These adjustments and transfers include items such as:

- (a) amounts of previous years' overexpenditures paid or settled in the current year;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than Appropriation Acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		Agriculture and Agri-Food Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry and the grazing and breeding activities of the community pastures program	576,883,000	58,787,884
	1a	Operating expenditures		
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry and the grazing and breeding activities of the community pastures program and the administration of the net income stabilization account program		
	3b	To repeal, effective March 31, 1997, all authorities related to Wheat inventory reduction payments authorized by Agriculture Vote 17b, <i>Appropriation Act No. 1, 1970</i>		1
	5	Capital expenditures		1
	5a	Capital expenditures	51,660,000	
	10	The grants listed in the Estimates and contributions		3,288,000
	10a	The grants listed in the Estimates and contributions	278,710,000	
	10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$4,305,002 from Agriculture and Agri-Food Vote 1, and \$4,695,000 from Agriculture and Agri-Food Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		117,721,000
3		Canadian Dairy Commission		
	15	Program expenditures	2,426,000	63,363,998
		Total Ministry—Budgetary	909,679,000	243,160,884
		Non-budgetary	...	...
		Canadian Heritage Department		
		<i>Corporate Management Services Program</i>		
	1	Program expenditures		
	1a	Program expenditures	74,097,000	1,410,377
	1b	Program expenditures—To authorize the transfer of \$4,054,273 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		5,181,257
		<i>Canadian Identity Program</i>		
	5	Operating expenditures and authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office		
	5a	Operating expenditures	56,266,000	3,663,355
	5b	Operating expenditures—To authorize the transfer of \$15,141,046 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions		
	10a	The grants listed in the Estimates and contributions	404,461,000	119,292,000
	10b	The grants listed in the Estimates and contributions		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
15		Payments to the Canada Post Corporation for costs associated with cultural publication mailings		
L20		Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purposes of section 35 of the <i>Cultural Property Export and Import Act</i>	58,000,000	
L21b		Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries	10,000	
				9,430,000
		Parks Canada Program		
25		Operating expenditures, the grants listed in the Estimates and contributions: expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance; pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from Parks Canada operations		
25a		Operating expenditures		
25b		Operating expenditures—To authorize the transfer of \$3,951,210 from Canadian Heritage Vote 30, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of	168,187,000	17,344,500
30		Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance		3,861,943
30a		Capital expenditures	121,898,000	2,273,000
		Canada Council		
35		Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		
35a		Payments to the Canada Council under section 18 of the <i>Canada Council Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	90,801,000	
		Canada Information Office		292,900
37a		Program expenditures and the grants listed in the Estimates		19,600,000
		Canadian Broadcasting Corporation		
40		Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	818,329,000	
40a		Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		41,975,000
40b		Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of \$36,119,999 from Canadian Heritage Vote 50, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
45		Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
50		Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	140,829,000	
		Canadian Film Development Corporation		
55		Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	91,315,000	
55b		Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>		1,130,000
		Canadian Museum of Civilization		
60		Payments to the Canadian Museum of Civilization for operating and capital expenditures	44,100,000	

	Canadian Museum of Nature			
65	Payments to the Canadian Museum of Nature for operating and capital expenditures	24,145,000		829,000
65a	Payments to the Canadian Museum of Nature for operating and capital expenditures			2,028,000
65b	Payments to the Canadian Museum of Nature for operating and capital expenditures			
	Canadian Radio-television and Telecommunications Commission			
70	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:		1	
	(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and			
	(b) broadcasting fees and other related activities up to amounts approved by the Treasury Board			
	National Archives of Canada			
75	Program expenditures, the grants listed in the Estimates and contributions	45,697,000		3,153,163
75a	Program expenditures			1
75b	Program expenditures and the grant listed in the Estimates			
	National Arts Centre Corporation			
80	Payments to the National Arts Centre Corporation	17,421,000		
	National Battlefields Commission			
85	Program expenditures	1,878,000		500,000
85a	Program expenditures			
	National Capital Commission			
90	Payment to the National Capital Commission for operating expenditures	45,761,000		
95	Payment to the National Capital Commission for capital expenditures	16,995,000		
100	Payment to the National Capital Commission for grants and contributions	13,438,000		
	National Film Board			
105	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	64,809,000		1,400,000
105a	National Film Board Revolving Fund—Operating loss			5,193,563
105b	National Film Board Revolving Fund—Operating loss			
	National Gallery of Canada			
110	Payments to the National Gallery of Canada for operating and capital expenditures	28,823,000		
115	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000		
	National Library			
120	Program expenditures, the grants listed in the Estimates and contributions	28,913,000		1,214,272
120a	Program expenditures			
	National Museum of Science and Technology			
125	Payments to the National Museum of Science and Technology for operating and capital expenditures	19,636,000		
	Public Service Commission			
130	Program expenditures	102,179,000		5,548,050
130a	Program expenditures			5,679,426
130b	Program expenditures			
	Status of Women—Office of the Co-ordinator			
135	Operating expenditures	7,716,000		89,808
135a	Operating expenditures			600,000
135b	Operating expenditures			
140	The grants listed in the Estimates	8,165,000		
	Total Ministry—Budgetary	2,500,859,001		242,259,618
	Non-budgetary	10,000		9,430,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
4		Citizenship and Immigration		
		Department		
	1	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$2,907,754 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of	315,544,000	32,764,452
	2b	Pursuant to subsection 23(2) of the <i>Financial Administration Act</i> , to write off from the accounts of Canada 2,676 debits due to Her Majesty in Right of Canada amounting in the aggregate to \$1,687,553.62 in regards to immigration loans issued pursuant to section 119 of the <i>Immigration Act</i> —To authorize the transfer of \$1,646,246 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		
	5	Capital expenditures	14,554,000	41,308
	10	The grants listed in the Estimates and contributions	256,235,000	58,569,214
	10b	The grants listed in the Estimates		
		Immigration and Refugee Board of Canada		
	15	Program expenditures	68,667,000	1,000,000
	15b	Program expenditures		
		Total Ministry—Budgetary	655,000,000	92,374,974
		Non-budgetary		
5		Environment		
		Department		
	1	Operating expenditures, and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Board;		
		(b) authority for the Minister to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as the Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the activities of the department but limited for the Administration activity, to the provision of information products and professional services including informatics services		
		Operating expenditures—To authorize the transfer of \$303,486 from Environment Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of	439,594,000	26,274,319
	1a	Operating expenditures—To authorize the transfer of \$117,632 from Environment Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		12,624,695
	1b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	29,741,000	
	5			

10 The grants listed in the Estimates and contributions
 10a The grant listed in the Estimates and contributions
 10b The grants listed in the Estimates and contributions—To authorize the transfer of \$1,207,553 from Environment Vote 5, *Appropriation Act No. 2, 1996-97* for the purposes of this Vote and to provide a further amount of

Canadian Environmental Assessment Agency

15 Program expenditures, contributions and authority to expend revenues received during the fiscal arising from the provision of environmental assessment services, training and information publications by the Canadian Environmental Assessment Agency

15a Program expenditures

Total Ministry—Budgetary
 Non-budgetary

7,394,000
 516,814,400
 50,785,431

3,610,017

6

Finance

Department

Financial and Economic Policies Program

Program expenditures and authority to expend revenues received during the fiscal year

Program expenditures

1b The grants listed in the Estimates and contributions

5 Payments, representing the full amount of Canada's subscription in 1996-97, in an amount not to exceed \$7,073,000 US

L10 in accordance with the *Bretton Woods and Related Agreements Act*, for the purposes of capital subscriptions in the

International Finance Corporation (IFC), notwithstanding that the payment may exceed the equivalent in Canadian

dollars estimated at \$9,900,000 on March 31, 1995 and confirmation that there is no callable capital at the IFC

L15 In accordance with the *Bretton Woods and Related Agreements Act*, the issuance of non-interest bearing, non-negotiable

demand notes in an amount not to exceed \$276,333,333 to the International Development Association

Federal-Provincial Transfer Payments Program

20 Transfer Payments to the Territorial Governments—Payments to the Government of the Northwest Territories and the

Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council,

entered into by the Minister and the respective territorial Minister of Finance; and authority to make interim payments

for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory

prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the

aggregate of interim payments made to the respective territorial Government in the current fiscal year

The grant listed in the Estimates

1,129,000,000
 50,000,000

21a *Special Program*

L25 Payments in respect of Canada's equity interest in the Hibernia Project

Auditor General

30 Program expenditures and contribution

30a Program expenditures

67,000,000

Canadian International Trade Tribunal

Program expenditures

35 Program expenditures

35a Program expenditures

Office of the Superintendent of Financial Institutions

Program expenditures

40 Program expenditures

40b Program expenditures

Total Ministry—Budgetary
 Non-budgetary

2,538,000
 1,636,637,000
 76,960,001
 52,544,268

63,418

Authorities Granted in Current Year Appropriation Acts—Continued

Foreign Affairs and International Trade Department	
Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; and cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of services related to Canadian Business Centres and Canadian Education Centres located abroad	811,664,000

Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act* authority to spend monies received during the fiscal year from Canadian Business Centres and Canadian Education Centres located abroad and trade fairs and trade/investment/technology missions.—To authorize the transfer of \$37,097,799 from Foreign Affairs and International Trade Vote 10, *Appropriation Act No. 2, 1996-97* for the purposes of this Vote

5 Capital expenditures 87,559,000

5a *Appropriation Act No. 2, 1996-97* for the purposes of this Vote

10 The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1995, which is

10b the grants listed in the Estimates and contributions.—To authorize the transfer of \$13,504,999 from Foreign Affairs and International Trade Vote 1, *Appropriation Act No. 2, 1996-97* for the purposes of this Vote

11b Pursuant to section 25 of the *Financial Administration Act*, to write off debts and obligations due to Her Majesty in Right of Canada amounting to \$52,014.02 owed by 14 debtors including the principal of 8 accounts arising from posting loans and 11

accountable advances.—To authorize the transfer of \$52,014 from Foreign Affairs and International Trade Vote 1, *Appropriation Act No. 2, 1996-97* for the purposes of this Vote

Canadian International Development Agency

15 Operating expenditures and authority:

(a) to engage persons for service in developing countries and in countries in transition; and

(b) to provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-593 of April 24, 1986, as may

be amended, or any other regulations that may be made by the Governor in Council with respect to

(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the

payment of their expenses or of allowances with respect thereto,

(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing

education or training, and the payment of their expenses or of allowances with respect thereto, and

(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries

and in countries in transition or the education or training of persons from developing countries and from

countries in transition

Operating expenditures.—To authorize the transfer of \$2,879,270 from Foreign Affairs and International Trade Vote 20,

Appropriation Act No. 2, 1996-97 for the purposes of this Vote and to provide a further amount of

Operating expenditures.—To authorize the transfer of \$871,374 from Foreign Affairs and International Trade Vote 20,

Appropriation Act No. 2, 1996-97 for the purposes of this Vote

20 The grants and contributions listed in the Estimates and payments to International Financial Institutions in accordance with the

International Development (Financial Institutions) Assistance Act, provided that the amounts listed for contributions

may be increased or decreased with the approval of the Treasury Board, for international development assistance, interna-

tional humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods,

commodities or services

The grants listed in the Estimates

Grants

20a 1,576,566,000

20b

97,879,355

3,553,200

1

1

1

1

1

1

1

1

1

1

1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
21b		Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$21,581,710 representing adjustments to the principal balances owed by six debtors: Columbia, \$2,800,000; El Salvador, \$2,700,000; Honduras, \$3,300,000; Nicaragua, \$900,000; Costa Rica, \$2,300,000; Egypt, \$9,581,710.—To authorize the transfer of \$4,928,626 from Foreign Affairs and International Trade Vote 20, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		
L25		The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$65,000,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purposes of contributions to the International Financial Institution Fund Accounts		16,655,084
L30		Payment not to exceed \$2,232,954 US to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,020,070 on November 27, 1995, and to confirm that Canada's callable capital related to this payment is \$109,414,736 US and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$7,780,000 US, in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purposes of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is \$407,670,000 US	3,020,070	
		Export Development Corporation		
31a		Pursuant to section 24.1 of the <i>Financial Administration Act</i> and an agreement between the Government of Canada and LIAT (1974) Ltd., to forgive \$9,800,000 US of principal of a debt due Her Majesty in Right of Canada in respect of a loan made to LIAT (1974) Ltd. notwithstanding that the amount forgiven may exceed the equivalent in Canadian dollars estimated at \$13,500,000 on September 6, 1996		13,500,000
		International Development Research Centre		
35		Payments to the International Development Research Centre	96,100,000	
		International Joint Commission		
40		Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	4,159,000	
		NAFTA Secretariat, Canadian Section		
45		Program expenditures	2,085,000	
		Northern Pipeline Agency		
50		Program expenditures	235,000	
		Total Ministry—Budgetary Non-budgetary	3,093,483,355 3,020,071	33,706,291 ...
		Governor General		
1		Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General		
		Program expenditures	8,721,000	723,521
1b		Total Ministry—Budgetary Non-budgetary	8,721,000 ...	723,521 ...

Department				
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset expenditures incurred in the fiscal year arising from the provision of hospital services, radiation protection services as well as services related to drugs, medical devices, derating exemption certificate services and pest management regulation	914,763,000		
1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues to offset expenditures incurred in the fiscal year arising from the provision of hospital services, radiation protection services as well as services related to drugs, medical devices, derating exemption certificate services, pest management regulation, and the sale of drugs, medical supplies and health services to First Nations communities			
5	Capital expenditures			
10	The grants listed in the Estimates and contributions	31,024,000		23,920,246
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$240,000 from Health Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of	585,030,000		
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$27,758,800 from Health Vote 1, and \$7,669,700 from Health Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of			427,261
	Hazardous Materials Information Review Commission			
15	Program expenditures	1,091,000		20,200,300
	Medical Research Council			
20	Operating expenditures	6,318,000		
20a	Operating expenditures—To authorize the transfer of \$1,705,235 from Health Vote 25, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of			294,765
25	The grants listed in the Estimates			
25b	The grants listed in the Estimates	235,468,000		1
	Patented Medicine Prices Review Board			
30	Program expenditures	2,680,000		
30a	Program expenditures			143,950
30b	Program expenditures			34,000
	Total Ministry—Budgetary	1,776,374,000	45,020,523	
	Non-budgetary			

Department				
	Corporate Services Program			
1	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	45,578,000		13,788,150
1a	Program expenditures			
1b	Program expenditures—To authorize the transfer of \$1,222,421 from Human Resources Development Vote 5, and \$7,801,726 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote			1
	Human Resources Investment and Insurance Program			
5	Operating expenditures and authority to make recoverable expenditures on behalf of the Employment Insurance Account	182,516,000		
6b	Pursuant to section 25 of the <i>Financial Administration Act</i> , payment to reimburse the Government Annuity Account in respect of 202 overpayments made from the account and interest due, amounting in the aggregate to \$9,766.78—To authorize the transfer of \$9,766 from Human Resources Development Vote 10, <i>Appropriation Act, No. 2, 1996-97</i> for the purposes of this Vote			1
10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals or other bodies, in accordance with agreements entered into between the Minister and such bodies in respect of (a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; or (b) payments made, or costs incurred, by such bodies, in respect of such works			
10a	The grants listed in the Estimates and contributions	1,211,790,000		192,045,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Labour Program</i>		
	15	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs		
	15a	Operating expenditures—To authorize the transfer of \$2,064,552 from Human Resources Development Vote 5, and \$800,000 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	44,058,000	1
	15b	Operating expenditures—To authorize the transfer of \$791,999 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
	20	The grants listed in the Estimates and contributions	5,992,000	
		<i>Income Security Program</i>		
	25	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account		
	25a	Program expenditures	85,154,000	3,338,150
	25b	Program expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account—To authorize the transfer of \$13,349,998 from Human Resources Development Vote 10, and \$308,001 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
		<i>Canada Labour Relations Board</i>		
	30	Program expenditures	7,976,000	
		<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
	35	Program expenditures	1,580,000	
		<i>Canadian Centre for Occupational Health and Safety</i>		
	40	Program expenditures	1,770,000	263,816
	40b	Program expenditures		
		Total Ministry—Budgetary	1,586,414,000	209,435,121
		Non-budgetary		
12		Indian Affairs and Northern Development		
		Department		
		<i>Administration Program</i>		
	1	Program expenditures and contributions		
	1a	Program expenditures	59,378,000	1,471,200
	1b	Program expenditures		9,052,622
		<i>Indian and Inuit Affairs Program</i>		
	5	Operating expenditures, and		
		(a) expenditures on works, buildings and equipment on other than federal property;		
		(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;		
		(c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;		
		(d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		

5a	(c) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	167,490,000	9,957,300
5b	Operating expenditures		24,495,961
6b	Operating expenditures—To authorize the transfer of \$2,126,702 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and provide a further amount of Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off from the accounts of Canada certain debts and obligations due to Her Majesty in Right of Canada amounting to: (a) \$547,399 representing the principal of 10 accounts owed by 9 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i> ; (b) \$42,300 representing the principal of 5 accounts owed by 5 debtors arising from direct loans made from the Indian Housing Assistance Account, established by Indian Affairs and Northern Development Vote L51a, <i>Appropriation Act No. 9, 1966</i> ; and (c) \$1,500,000 representing the difference between the gross book value and the fair market value of principal balances of 60 direct loans made from the Indian Economic Development Fund in relation to the sale of the loan portfolio to Wi-Chi-Way-Win Capital Corporation, Manitoba To reduce from \$50,598,234 to \$48,550,835 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i> Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings The grants listed in the Estimates and contributions The grants listed in the Estimates and contributions—To authorize the transfer of \$1,070,652 from Indian Affairs and Northern Development Vote 40, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purposes of defraying costs related to research, development and negotiation of claims Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders Loans to First Nations in British Columbia for the purposes of supporting their participation in the British Columbia Treaty Commission process Loans to First Nations in British Columbia for the purposes of supporting their participation in the British Columbia Treaty Commission process	2,089,699	1
7b		3,528,000	8,461,989
10		3,661,845,000	42,377,061
15			
15a			
15b			
L20		22,765,000	
L25		790,000	
L30		15,400,000	
L30a			4,840,000
35	<i>Northern Affairs Program</i> Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	67,301,000	6,953,800
35a	Operating expenditures		
35b	Operating expenditures—To authorize the transfer of \$3,207,551 from Indian Affairs and Northern Development Vote 40, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
36b	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off from the accounts of Canada certain debts due to Her Majesty in Right of Canada amounting to \$17,942 representing the principal of 1 account owed by 1 debtor arising from direct loans made from the Inuit Loan Fund, established under the authority of Resources and Development Vote 546, <i>Appropriation Act, No. 3, 1953</i> —To authorize the transfer of \$17,942 from Indian Affairs and Northern Development Vote 40, <i>Appropriation Act, No. 2, 1996-97</i> for the purposes of this Vote		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	40	The grants listed in the Estimates and contributions		
	40a	Contributions	51,221,850	17,528,000
	45	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purposes of providing Northern Air Stage Parcel Service		
	45a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purposes of providing Northern Air Stage Parcel Service	13,105,000	
		Canadian Polar Commission		2,495,000
	50	Program expenditures and contributions	927,000	
	50a	Program expenditures		46,158
		Total Ministry—Budgetary	4,024,795,850	124,928,793
		Non-budgetary	38,953,000	4,840,000
13		Industry		
		Department		
		<i>Industry and Science Development Program</i>		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to Communications research	309,977,000	59,323,177
	1a	Operating expenditures, and authority to expend revenues received during the fiscal year related to Communications research—To		
	1b	Operating expenditures, and authority to expend revenues received during the fiscal year related to Communications research—To authorize the transfer of \$12,508,489 from Industry Vote 5, and \$1,349,935 from Industry Vote 20, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
	2b	Pursuant to paragraph 6(1)(d) of the <i>Small Business Loans Act</i> , to increase from \$12,000,000,000 to \$14,000,000,000 the aggregate principal amount of the loans submitted by all lenders to the Minister and registered as guaranteed business improvement loans made during the period set out in that paragraph		1
	5	The grants listed in the Estimates and contributions	446,148,000	87,625,000
	5a	Contributions		
	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	
	L15	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
		<i>Services to the Marketplace Program</i>		
	20	Program expenditures, the grants listed in the Estimates and contributions, and authority to expend revenues received during the fiscal year related to Spectrum management		
	20a	Program expenditures, and authority to expend revenues received during the fiscal year related to Spectrum management and Bankruptcy	131,594,000	
	21b	To amend Consumer and Corporate Affairs Vote 2b, <i>Appropriation Act No. 3, 1993-94</i> by decreasing from \$25,000,000 to \$15,000,000 the amount by which the aggregate of expenditures may exceed revenues received in respect of the purposes of the Canadian Intellectual Property Office Revolving Fund		6,719,700
		Atlantic Canada Opportunities Agency		1
		Operating expenditures	39,947,000	
	25	Operating expenditures—To authorize the transfer of \$3,124,482 from Industry Vote 30, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
	25b			

26b	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write off from the accounts of Canada debts and obligations due to Her Majesty in Right of Canada amounting to \$3,730,042, representing the principal balances of 35 direct loans made between 1973 and 1984 in Newfoundland and Labrador by the Newfoundland and Labrador Development Corporation (NLDC) established by the <i>Special Areas Act</i> , 1972	3,730,042
30	The grants listed in the Estimates and contributions	297,162,000
35	Business Development Bank of Canada Payments to the Business Development Bank of Canada for the provision of services referred to in section 17 of the <i>Business Development Bank of Canada Act</i>	13,893,000
40	Canadian Space Agency	
40a	Operating expenditures	48,772,000
40b	Operating expenditures—To authorize the transfer of \$814,781 from Industry Vote 50, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	
45	Capital expenditures	135,392,000
45a	Capital expenditures	
50	The grants listed in the Estimates and contributions	27,200,000
50b	The grants listed in the Estimates	39,590,000
55	Competition Tribunal	
55	Program expenditures	1,184,000
60	Copyright Board	
60	Program expenditures	753,000
60a	Program expenditures	38,250
65	Enterprise Cape Breton Corporation	
65a	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	11,200,000
65a	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	3,500,000
70	Federal Office of Regional Development—Quebec	
70	Operating expenditures	25,272,000
70b	Operating expenditures—To authorize the transfer of \$3,120,949 from Industry Vote 75, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	
75	The grants listed in the Estimates and contributions	271,728,514
80	National Research Council of Canada	
80a	Operating expenditures	226,975,000
85	Operating expenditures	13,574,750
85a	Capital expenditures	45,488,000
90	The grants listed in the Estimates and contributions	2,144,500
90a	Capital expenditures	112,848,000
90b	Contribution	11,723,000
90b	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,881,684 from Industry Vote 80, and \$3,931,315 from Industry Vote 85, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	
95	Natural Sciences and Engineering Research Council	
95	Operating expenditures	15,603,000
95a	Operating expenditures	802,600
100	The grants listed in the Estimates	432,737,000
100b	The grants listed in the Estimates	2,000,000
105	Social Sciences and Humanities Research Council	
105	Operating expenditures	7,143,000
105a	Operating expenditures	358,000
105b	Operating expenditures	46,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	110	The grants listed in the Estimates	83,426,000	352,700
	110b	The grants listed in the Estimates		
		Standards Council of Canada		
	115	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	5,184,000	
		Statistics Canada		
	120	Program expenditures, the grants listed in the Estimates and authority to expend revenues received during the fiscal year	388,542,000	15,861,606
	120b	Program expenditures		
		Western Economic Diversification		
	125	Operating expenditures	33,548,000	
	125a	Operating expenditures—To authorize the transfer of \$1,502,899 from Industry Vote 130, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
	130	The grants listed in the Estimates and contributions	308,538,000	
		Total Ministry—Budgetary	3,432,644,514	244,064,952
		Non-budgetary	800,000	...
14		Justice		
		Department		
	1	Operating expenditures	172,261,000	
	1a	Operating expenditures—To authorize the transfer of \$829,000 from Justice Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		28,767,586
	1b	Operating expenditures—To authorize the transfer of \$7,120,551 from Justice Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		7,040,883
	5	The grants listed in the Estimates and contributions	261,170,058	1
	5b	The grants listed in the Estimates		
		Canadian Human Rights Commission		
	10	Program expenditures	14,279,000	
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i>	3,938,000	
	15a	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i> and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		555,550
		Operating expenditures		200,000
	15b	Operating expenditures		
	20	Canadian Judicial Council—Operating expenditures	507,000	26,200
	20a	Canadian Judicial Council—Operating expenditures		375,000
	20b	Canadian Judicial Council—Operating expenditures		

25	Federal Court of Canada	27,105,000	
	Program expenditures		1,904,600
	Human Rights Tribunal Panel		370,000
21a	Program expenditures		
21b	Program expenditures		
	Offices of the Information and Privacy Commissioners of Canada		
30	Program expenditures		
30a	Program expenditures	5,569,000	247,900
35	Supreme Court of Canada		
35a	Program expenditures	10,172,000	482,034
	Tax Court of Canada		
40	Program expenditures	10,245,000	515,054
40a	Program expenditures		
	Total Ministry—Budgetary	505,246,058	40,484,808
	Non-budgetary		...
15	National Defence		
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$16,916,878,413 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$6,704,208,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributory toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes	7,148,221,000	61,013,729
1b	Operating expenditures		
5	Capital expenditures	2,484,197,755	61,300,000
5b	Capital expenditures		
10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	172,332,658	
	The grants listed in the Estimates and contributions		128,400,317
10b		9,804,751,413	250,714,046
	Total Ministry—Budgetary		...
	Non-budgetary		...
16	National Revenue		
1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	1,834,563,000	67,458,359
1a	Operating expenditures		54,328,314
1b	Operating expenditures	12,277,000	
5	Capital expenditures		464,000
5a	Capital expenditures		845,000
5b	Capital expenditures	92,750,000	
10	Contributions		10,000,000
10b	Contributions		
	Total Ministry—Budgetary	1,939,390,000	133,095,673
	Non-budgetary		...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
17		Natural Resources		
		Department		
	1	Operating expenditures and authority to expend revenues related to the Forest activity received during the fiscal year		
	1b	received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	400,570,000	
	5	Capital expenditures and, in respect of the Forest activity, authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property		24,854,952
	10	The grants listed in the Estimates and contributions	19,992,000	
	10b	The grant listed in the Estimates and contributions	51,537,408	
	L15	Loans to facilitate the implementation of the Hibernia development project pursuant to section 14 of the <i>Department of Industry Act</i>	66,000,000	6,000,000
		Atomic Energy Control Board		
	20	Program expenditures, the grants listed in the Estimates and contributions		
	20a	Program expenditures	40,233,000	1,904,550
	20b	Program expenditures		1,474,000
		Atomic Energy of Canada Limited		
	25	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		
	25b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	174,054,000	23,400,000
		Cape Breton Development Corporation		
	27a	Payments to the Cape Breton Development Corporation to be applied by the Corporation for operating and capital expenditures		43,500,000
		National Energy Board		
	30	Program expenditures	27,237,000	
		Total Ministry—Budgetary	713,623,408	101,133,502
		Non-budgetary	66,000,000	
18		Parliament		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices and the grants listed in the Estimates	25,961,000	2,861,000
	1b	Program expenditures		
		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	150,598,000	

[illegible]

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
20		Public Works and Government Services			
		Department			
		<i>Real Property Services Program</i>			
	1	Operational expenditures including the provision, on a recoverable basis, of accommodation for the purposes of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> , assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to expend revenues received during the fiscal year arising from the provision, operation and maintenance of facilities for purposes of accommodation	888,883,000		
	2a	Real Property Disposition Revolving Fund—To repeal Public Works and Government Services Vote 2b, <i>Appropriation Act No. 4, 1995-96</i>			1
	5	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	278,647,000		
	5b	Capital expenditures			
	10	Real Property Services Revolving Fund—Activities in support of broader Government objectives	2,589,000		
		<i>Supply and Services Program</i>			
	14b	Translation Bureau—To authorize the Minister to adjust the accounts of the Translation Bureau Revolving Fund downwards by an amount of \$16,600,000 representing operating forecast losses incurred during the three-year transition period towards self-sufficiency			1
	15	Program expenditures including:			
		(a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> , the <i>Seized Property Management Act</i> and the <i>Optional Services Revolving Fund</i> ; and			
		(b) authority to expend revenues received during the fiscal year			
	15a	Program expenditures	428,319,000		
	15b	Program expenditures			
	16a	Canada Communications Group—Pursuant to section 12 of the <i>Revolving Funds Act</i> , to amend subsection 5.3(1) of the Act by striking out the expression "for the purposes of paragraph 6(b) or (d)" and replacing it with the expression "for the purposes of paragraph 6(d)"	36,775,535	4,076,440	
	17a	Optional Services Revolving Fund—Pursuant to section 12 of the <i>Revolving Funds Act</i> : (a) to amend subsection 5.5(1) of the Act by striking out the expression "for the purposes of paragraph 6(a)" and replacing it with the expression "for the purposes of paragraphs 6(a) and (b)"; and (b) to amend subsection 5.5(3) of the Act to increase from one hundred million to two hundred million dollars the amount by which the aggregate of expenditures made under subsection (1) may exceed revenues			1
	18a	Pursuant to section 12 of the <i>Revolving Funds Act</i> , to amend section 5.6 of the Act by adding the expression "and Public Works and Government Services Vote 23d, <i>Appropriation Act No. 4, 1994-95</i> " immediately after the expression "sections 5 to 5.5"			1
	19a	To repeal Supply and Services Votes 12c, 13c and 14c, <i>Appropriation Act No. 4, 1991-92</i>			1
		<i>Crown Corporations Program</i>			
	20	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	3,000,000		
	20b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures			
	25	Payments to Queens Quay West Land Corporation for operating and capital expenditures	6,500,000		
	25a	Payments to Queens Quay West Land Corporation for operating and capital expenditures			200,000

Canada Mortgage and Housing Corporation

30 To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*

1,972,803,000

Canada Post Corporation

35 Payments to the Canada Post Corporation for special purposes

14,000,000

36a In accordance with section 28 of the *Canada Post Corporation Act* and section 101 and subsection 127(3) of the *Financial Administration Act*, to authorize the Canada Post Corporation to borrow otherwise than from the Crown not exceeding from time to time an aggregate outstanding amount of \$300 million in accordance with terms and conditions approved by the Minister of Finance

1

Canadian Commercial Corporation⁽¹⁾

40 Program expenditures

10,948,000

**Total Ministry—Budgetary
Non-budgetary**

3,605,689,000

54,251,982

21

Solicitor General

Department

Operating expenditures

19,617,000

Operating expenditures

1,110,020

1b Operating expenditures—To authorize the transfer of \$10,499,999 from Solicitor General Vote 5, *Appropriation Act No. 2,*

1996-97 for the purposes of this Vote

5 The grants listed in the Estimates and contributions

5a Contributions

52,247,200

Canadian Security Intelligence Service

10 Program expenditures

165,554,000

Corrections Service

15 Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and

(a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by the said Fund;

(b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;

(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and

(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions

15a Penitentiary Service and National Parole Service—Operating expenditures

20 Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies

843,646,000

32,810,500

National Parole Board

25 Program expenditures

25a Program expenditures

21,295,000

Office of the Correctional Investigator

30 Program expenditures

30b Program expenditures

1,132,000

1,122,064

9,544

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Royal Canadian Mounted Police		
	35	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year	839,295,000	
	35b	Law enforcement—Operating expenditures—To authorize the transfer of \$4,431,500 from Solicitor General Vote 40, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote and to provide a further amount of		55,767,083
	40	Law enforcement—Capital expenditures	129,035,000	
		Royal Canadian Mounted Police External Review Committee		
	45	Program expenditures	745,000	
	45a	Program expenditures		37,650
		Royal Canadian Mounted Police Public Complaints Commission		
	50	Program expenditures	3,275,000	
	50a	Program expenditures		116,830
		Total Ministry—Budgetary	2,246,288,200	91,073,692
		Non-budgetary		
22		Transport		
		Department		
	1	Operating expenditures, and		
		(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
		(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and		
		(c) authority to expend revenues received during the fiscal year	410,722,000	185,922,700
	1a	Operating expenditures		
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	449,282,000	
	5a	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies		
	10	The grants listed in the Estimates and contributions	406,518,900	23,131,700
	10a	Contribution		6,288,000
	10b	The grants listed in the Estimates—To authorize the transfer of \$12,999,999 from Transport Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote		1
	15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal		
	20	Payments to Marine Atlantic Inc. in respect of		
		(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Newfoundland Coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS to the New England States, USA ferries and terminals; and Digby, NS to Saint John, NB ferries and terminals;		

20b	(b) payments made by the company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cubacks or the discontinuance or reduction of a service; and (c) financial assistance to a subsidiary company involved in ship repair or ship maintenance Payments to Marine Atlantic Inc. in respect of: (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Newfoundland Coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS to the New England States, USA ferries and terminals; and Digby, NS to Saint John, NB ferries and terminals; (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cubacks or the discontinuance or reduction of a service; and (c) financial assistance to a subsidiary company involved in ship repair or ship maintenance—To authorize the transfer of \$9,999,999 from Transport Vote 1, <i>Appropriation Act No. 2, 1996-97</i> , for the purposes of this Vote	87,200,000
25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to sub-paragraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> , and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to sub-paragraph (c)(ii) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> Payments to the St. Lawrence Seaway Authority in respect of the Valleyfield Bridge rehabilitation project including necessary capital expenditures	248,504,000 2,000,000
30	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Transport, on behalf of Her Majesty in Right of Canada, and in accordance with terms and conditions approved by the Minister of Finance, to guarantee the payment of amounts not exceeding at any time in the aggregate the sum of \$3,000,000 payable in respect of a loan entered into by the Laurentian Pilotage Authority (LPA) with a financial institution for the purposes of financing certain restructuring expenditures incurred by LPA during calendar year 1996	1
33a	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Transport, on behalf of Her Majesty in Right of Canada, and in accordance with terms and conditions approved by the Minister of Finance, to guarantee the payment of amounts not exceeding at any time in the aggregate the sum of \$1,000,000 payable in respect of a loan entered into by the Laurentian Pilotage Authority (LPA) with a financial institution to finance certain restructuring expenditures incurred by the LPA during calendar year 1997	1,500,000
34b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive the debts due to Her Majesty in Right of Canada, amounting to \$23,052,458 representing adjustments to the principal balances owed by two Crown Corporations: Saint John Port Corporation, \$18,052,458; Prince Rupert Port Corporation, \$5,000,000	1,000,000 23,052,458
35	Payments to Canada Ports Corporation for the wharf expansion project at the Port of Belledune	1
35a	To amend Transport Vote 35, <i>Appropriation Act No. 2, 1996-97</i> to include payments to Canada Ports Corporation for the operating losses at the Port of Churchill	
37a	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive debts due to Her Majesty in Right of Canada amounting to \$23,052,458 representing adjustments to the principal balances owed by two Crown Corporations: Saint John Port Corporation, \$18,052,458; Prince Rupert Port Corporation, \$5,000,000	6,317,538
38b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an obligation of the Canada Ports Corporation's (CPC) Interport Loan Fund due to Her Majesty in Right of Canada amounting to \$6,317,538 equivalent to the forgiveness by CPC of Quebec Port Corporation loans	1
39b	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an obligation of the Prince Rupert Port Corporation due to Her Majesty in Right of Canada amounting to \$2,438,325, representing forgone revenues due to the Crown as a result of early payment of loans	22,150,000 1,737,000
45	Canadian Transportation Agency ⁽²⁾	
45a	Program expenditures and contributions	
40	Civil Aviation Tribunal Program expenditures	832,000
	Total Ministry—Budgetary Non-budgetary	1,660,626,900 247,449,401

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
23		Treasury Board		
		Secretariat		
	1	<i>Central Administration of the Public Service Program</i> Program expenditures, the grants listed in the Estimates and contributions, and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	69,989,000	1,645,000
	1a	Program expenditures		5,606,019
	1b	Program expenditures and contributions		
	5	<i>Government Contingencies and Centrally Financed Programs</i> Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Servants' Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	450,000,000	
	10	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright	1,369,000	
	10a	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright		3,086,250
	10b	Reprography—Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright		180,000
	15	Training assistance—Subject to the approval of the Treasury Board, to supplement other appropriations to provide funding to assist in retraining certain public servants who are, or will be, declared surplus employees pursuant to the Public Service Employment Regulations, 1993	10,000,000	
	20	<i>Employer Contributions to Insurance Plans Program</i> The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, <i>Appropriation Act No. 6, 1960</i> , Finance Vote 85a, <i>Appropriation Act No. 5, 1963</i> and Finance Vote 20b, <i>Appropriation Act No. 10, 1964</i> and Government's contribution to pension plans, benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>		
Total Ministry—Budgetary			693,872,000	
Non-budgetary			1,225,230,000	10,517,269

24

Veterans Affairs**Department***Veterans Affairs Program*

1 Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the *Veterans' Land Act*, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein

492,264,000

1a	Operating expenditures—To authorize the transfer of \$8,678,116 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	1		
5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board		1,418,796,000	
	<i>Veterans Review and Appeal Board Program</i>			
10	Program expenditures			
10a	Program expenditures—To authorize the transfer of \$345,099 from Veterans Affairs Vote 5, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	1	6,791,000	
10b	Program expenditures—To authorize the transfer of \$139,999 from Veterans Affairs Vote 1, <i>Appropriation Act No. 2, 1996-97</i> for the purposes of this Vote	1		
	Total Ministry—Budgetary		1,917,851,000	3
	Non-budgetary		...	...
	Total Government—Budgetary		45,322,362,599	2,326,137,169
	Non-budgetary		185,683,072	14,270,000

(L) Non-budgetary authority (loan, investment or advance).

(S) During the year, Canadian Commercial Corporation was transferred to the Ministry of Foreign Affairs and International Trade.

(2) Formerly National Transportation Agency.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,645	
	Payments in connection with the <i>Farm Income Protection Act</i> —Revenue insurance program	2,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	207,000,000	(27,158,000)
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Loan guarantees under the <i>Advance Payments for Crops Act</i>	1,500,000	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Gross revenue insurance program	63,000,000	(62,546,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	3,100,000	
	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	25,000,000	(4,792,200)
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	187,000,000	98,138,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Crops sector companion program	104,500,000	(50,000,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	160,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	19,600,000	(10,800,000)
	Payment in connection with the <i>Western Grain Transition Payments Act</i>	400,000,000	309,000,000
	Contributions to employee benefit plans	65,635,000	
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(778,000)	
	Payments in connection with the <i>Farm Income Protection Act</i> —Quebec Farm Income Stabilization Insurance Fund		13,650,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs		174,360,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Quebec horticulture program		750,000
	Total Ministry—Budgetary	1,081,965,645	440,601,800
	Non-budgetary	...	...
3	Canadian Heritage		
	Department		
	<i>Corporate Management Services Program</i>		
	Minister of Canadian Heritage—Salary and motor car allowance	49,000	
	Contributions to employee benefit plans	7,674,000	
	<i>Canadian Identity Program</i>		
	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	930,000	
	Payments under <i>Lieutenant Governors Superannuation Act</i>	390,000	
	Supplementary retirement benefits—Former Lieutenant Governors	137,000	
	Contributions to employee benefit plans	5,078,000	
	<i>Parks Canada Program</i>		
	Parks Canada Enterprise Units Revolving Fund (<i>Revolving Funds Act</i>)	956,000	
	Contributions to employee benefit plans	19,907,000	

4	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	3,271,000	
	National Archives of Canada		
	Contributions to employee benefit plans	4,130,000	
	National Battlefields Commission		
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	300,000	
	Contributions to employee benefit plans	155,000	
	National Film Board		
	National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	
	National Library		
	Contributions to employee benefit plans	2,635,000	
	Public Service Commission		
	Contributions to employee benefit plans	10,941,000	
	Staff Development and Training Revolving Fund (<i>Revolving Funds Act</i>)	189,000	1,901,000
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	682,000	
	Total Ministry—Budgetary	57,799,000	1,901,000
	Non-budgetary	...	...
	Citizenship and Immigration		
5	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	28,619,000	(2,747,390)
	(L) Loans pursuant to section 119 of the <i>Immigration Act</i>		
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	8,086,000	
	Total Ministry—Budgetary	36,753,645	(2,747,390)
	Non-budgetary	...	...
	Environment		
6	Department		
	Minister of the Environment—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	36,887,000	
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	598,000	
	Total Ministry—Budgetary	37,533,645	...
	Non-budgetary	...	...
	Finance		
	Department		
	<i>Financial and Economic Policies Program</i>	49,000	
	Minister of Finance—Salary and motor car allowance	201,880,000	
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	35,900,000	
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	5,162,000	
	Contributions to employee benefit plans		

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Payments to the Global Environment Facility of the International Bank for Reconstruction and Development (<i>Bretton Woods and Related Agreements Act</i>)	1,000,000	
	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)	58,000,000	
	(L) Payments to European Bank for Reconstruction and Development (<i>European Bank for Reconstruction and Development Agreement Act</i>)	11,000,000	
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	195,300,000	
	<i>Public Debt Program</i>		
	Interest and other costs (<i>Financial Administration Act</i>)	47,800,000,000	(2,300,000,000)
	<i>Federal-Provincial Transfer Payments Program</i>		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authority)	38,000,000	(8,000,000)
	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	8,796,000,000	(303,000,000)
	Canada Health and Social Transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	15,047,000,000	(136,000,000)
	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(447,000,000)	3,000,000
	Alternative Payments for Standing Programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,031,000,000)	16,000,000
	<i>Special Program</i>		
	Sales tax adjustment assistance (Part VII— <i>Budget Implementation Act, 1996</i>)		961,000,000
	<i>Auditor General</i>		
	Salary of the Auditor General (<i>Auditor General's Act</i>)	175,000	
	Contributions to employee benefit plans	4,525,000	
	<i>Canadian International Trade Tribunal</i>		
	Contributions to employee benefit plans	849,000	
	Total Ministry—Budgetary	69,510,540,000	(1,767,000,000)
	Non-budgetary	206,300,000	...
7	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	48,645	
	Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	
	Contributions to employee benefit plans	72,777,000	
	Total Ministry—Budgetary	73,025,645	...
	Non-budgetary	...	...
8	Foreign Affairs and International Trade		
	Department		
	Minister of Foreign Affairs—Salary and motor car allowance	48,645	
	Minister for International Trade—Salary and motor car allowance	48,645	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Contributions to employee benefit plans	57,574,000	
	Passport Revolving Fund (<i>Revolving Funds Act</i>)	2,302,000	

Canadian International Development Agency
 Minister for International Cooperation—Salary and motor car allowance 48,645
 Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*) 146,200,000
 Contributions to employee benefit plans 9,595,000
 (L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*) 8,182,000

Export Development Corporation

Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act* 135,000,000
 (L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act* 309,400,000

International Joint Commission

Contributions to employee benefit plans 300,000

NAFTA Secretariat, Canadian Section

Contributions to employee benefit plans 99,000

Northern Pipeline Agency

Contributions to employee benefit plans 16,000

Total Ministry—Budgetary

Non-budgetary

...

...

Governor General

Salary of the Governor General (*Governor General's Act*) 92,000

Annuities payable under the *Governor General's Act* 254,000

Contributions to employee benefit plans 763,000

Total Ministry—Budgetary

Non-budgetary

...

...

10 Health

Department

Minister of Health—Salary and motor car allowance 48,645

Contributions to employee benefit plans 45,983,000

Hazardous Materials Information Review Commission

Contributions to employee benefit plans 127,000

Medical Research Council

Contributions to employee benefit plans 538,000

Patented Medicine Prices Review Board

Contributions to employee benefit plans 289,000

Total Ministry—Budgetary

Non-budgetary

...

...

11 Human Resources Development

Department

Corporate Services Program

Minister of Human Resources Development—Salary and motor car allowance 48,645

Minister of Labour—Salary and motor car allowance 48,645

Contributions to employee benefit plans 16,565,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<i>Human Resources Investment and Insurance Program</i>		
	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	110,500,000	(32,180,000)
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	256,200,000	144,982,000
	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Loans Act</i>	253,200,000	(9,302,000)
	Grants pursuant to the <i>Canada Student Financial Assistance Act</i>	23,400,000	(4,200,000)
	Supplementary retirement benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	14,000,000	
	Contributions to employee benefit plans	90,688,000	
	<i>Canada Assistance Plan (Act)</i> —Payments to provinces and territories under the <i>Canada Assistance Plan (Act)</i>		155,093,000
	and the <i>Federal-Provincial Fiscal Arrangements Act</i>		1,000,000
	Post-secondary education payments to provinces and territories made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i>		
	<i>Labour Program</i>		
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen	58,107,000	
	(<i>Merchant Seamen Compensation Act</i>)	4,928,000	
	Contributions to employee benefit plans		
	<i>Income Security Program</i>		
	Old age security payments (<i>Old Age Security Act</i>)	16,743,000,000	(196,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,745,000,000	(126,000,000)
	Spouse's allowance payments (<i>Old Age Security Act</i>)	419,000,000	(8,000,000)
	Contributions to employee benefit plans	16,547,000	
	<i>Canada Labour Relations Board</i>		
	Contributions to employee benefit plans	829,000	
	<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
	Contributions to employee benefit plans	125,000	
	Total Ministry—Budgetary	22,752,221,290	(74,607,000)
	Non-budgetary	...	...
12	Indian Affairs and Northern Development		
	Department		
	<i>Administration Program</i>		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	4,745,000	
	<i>Indian and Inuit Affairs Program</i>		
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
	Grant to Inuvialuit Regional Corporation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	20,000,000	

Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts ⁽²⁾	117,942,000
Contributions to employee benefit plans	12,921,000
<i>Northern Affairs Program</i>	
Payments to comprehensive claim beneficiaries in compensation for resource royalties pursuant to Comprehensive Land Claim Settlement Acts ⁽²⁾	1,444,000
Contributions to employee benefit plans	4,829,000
Canadian Polar Commission	
Contributions to employee benefit plans	59,000
Total Ministry—Budgetary	165,403,645
Non-budgetary	...

13

Industry		
Department		
<i>Industry and Science Development Program</i>		
Minister of Industry—Salary and motor car allowance	48,645	
Insurance payments under the enterprise development program and guarantees under the industrial and regional development program (<i>Industrial and Regional Development Act</i>)	10,000,000	
Contributions to employee benefit plans	14,941,000	
<i>Services to the Marketplace Program</i>		
Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	(1,073,000)	10,523,000
Liabilities under the <i>Small Business Loans Act</i>	44,000,000	
Contributions to employee benefit plans	11,273,000	
Atlantic Canada Opportunities Agency		
Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	5,000,000	
Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	10,000,000	
Contributions to employee benefit plans	2,842,000	
Canadian Space Agency		
Contributions to employee benefit plans	3,169,000	
Competition Tribunal		
Contributions to employee benefit plans	83,000	
Copyright Board		
Contributions to employee benefit plans	87,000	
Federal Office of Regional Development—Quebec		
Liabilities under the <i>Small Business Loans Act</i>	70,000,000	15,536,000
Contributions to employee benefit plans	2,233,000	
National Research Council of Canada		
Contributions to employee benefit plans	22,440,000	
Natural Sciences and Engineering Research Council		
Contributions to employee benefit plans	1,286,000	
Social Sciences and Humanities Research Council		
Contributions to employee benefit plans	676,000	
Statistics Canada		
Contributions to employee benefit plans	34,354,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Western Economic Diversification		
	Liabilities under the <i>Small Business Loans Act</i>	17,000,000	
	Contributions to employee benefit plans	2,842,000	
	Total Ministry—Budgetary	251,201,645	26,059,000
	Non-budgetary	...	...
14	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	18,153,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,438,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (<i>Judges Act</i>)	211,117,000	
	Contributions to employee benefit plans	296,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	2,666,000	
	Contributions to employee benefit plans	693,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	3,421,000	
	Contributions to employee benefit plans	903,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	747,000	
	Total Ministry—Budgetary	239,482,645	...
	Non-budgetary	...	...
15	National Defence		
	Minister of National Defence—Salary and motor car allowance	48,685	
	Pensions and annuities paid to civilians (<i>Appropriation Act No. 4, 1968</i>)	74,902	
	Military pensions	605,876,000	
	Contributions to employee benefit plans	144,249,000	
	Total Ministry—Budgetary	750,248,587	...
	Non-budgetary	...	...

Minister of National Revenue—Salary and motor car allowance
Contributions to employee benefit plans
Children's special allowance payments (*Children's Special Allowances Act*)

48,645
222,783,000
42,000,000

Total Ministry—Budgetary
Non-budgetary

264,831,645
...

Department

Minister of Natural Resources—Salary and motor car allowance

49,000

Contributions to employee benefit plans

30,968,000

Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension (Vote 5d, *Appropriation Act No. 1, 1975*)

(2,000,000)

Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)

2,000,000

Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)

6,500,000

Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)

1,657,000

Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

680,000

Payments to the Nova Scotia offshore revenue account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

2,500,000

Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)

5,000

Geomatics Canada Revolving Fund (*Revolving Funds Act*)

512,000

Nova Scotia offshore revenue equalization offset payment (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

19,847,000

Atomic Energy Control Board

Contributions to employee benefit plans

3,690,000

National Energy Board

Contributions to employee benefit plans

2,880,000

Total Ministry—Budgetary
Non-budgetary

57,441,000
...

18,141,000
...

The Senate

Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the *Parliament of Canada Act*; the Government's contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the *Members of Parliament Retiring Allowances Act*

12,424,500
2,327,000

House of Commons

Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account

50,978,000
14,972,000

Contributions to employee benefit plans

1,847,000

Library of Parliament

Contributions to employee benefit plans

82,548,500

Total Ministry—Budgetary
Non-budgetary

...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
19	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	71,920	
	President of the Privy Council—Salary and motor car allowance	48,645	
	Leader of the Government in the Senate—Salary and motor car allowance	48,645	
	Ministers without portfolio or Ministers of State—Motor car allowance	18,000	
	Contributions to employee benefit plans	5,200,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	7,633,000	
	Contributions to employee benefit plans	1,054,000	
	RADIAN Revolving Fund (<i>Revolving Funds Act</i>)	511,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	216,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,356,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	155,000	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	20,650,000	20,733,500
	Contributions to employee benefit plans	380,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,028,000	
	National Round Table on the Environment and the Economy		
	Contributions to employee benefit plans	164,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	494,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	102,000	
	Total Ministry—Budgetary	40,130,210	20,733,500
	Non-budgetary	...	...
20	Public Works and Government Services		
	Department		
	<i>Real Property Services Program</i>		
	Grants to municipalities and other taxing authorities (<i>Municipal Grants Act</i>)	425,557,000	
	Contributions to employee benefit plans	1,889,000	
	<i>Real Property Services Revolving Fund (<i>Revolving Funds Act</i>)</i>	(19,737,000)	17,148,000

21	<i>Supply and Services Program</i>	48,645	
	Minister of Public Works and Government Services—Salary and motor car allowance	35,978,000	
	Contributions to employee benefit plans	22,000	
	Optional Services Revolving Fund (<i>Revolving Funds Act</i>)	19,000	(21,038,000)
	Canada Communication Group Revolving Fund (<i>Revolving Funds Act</i>)		100,000
	Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	(740,000)	2,122,000
	Translation Bureau Revolving Fund (<i>Revolving Funds Act</i>)	7,465,000	2,288,630
	Government Telecommunications and Informatics Services Revolving Fund (<i>Revolving Funds Act</i>)		
	Canada Mortgage and Housing Corporation		
	(L) Advances under the <i>National Housing Act</i>	(270,900,000)	
	Total Ministry—Budgetary	450,499,645	620,630
	Non-budgetary	(270,900,000)	...
21	Solicitor General		
	Department		
	Solicitor General—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	1,829,000	
	Correctional Service		
	Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
	Contributions to employee benefit plans	75,157,000	
	CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	2,827,000	
	National Parole Board		
	Contributions to employee benefit plans	2,560,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	138,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	217,490,000	
	Contributions to employee benefit plans	15,220,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	43,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	256,000	
	Total Ministry—Budgetary	315,769,645	...
	Non-budgetary	...	...
22	Transport		
	Department		
	Minister of Transport—Salary and motor car allowance	48,645	
	Termination of tolls—Victoria Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)	6,664,000	
	Contributions to employee benefit plans	96,598,000	
	Transition period payments to NAV CANADA under the <i>Civil Air Navigation Services Commercialization Act</i>		291,666,667
	Canadian Transportation Agency⁽³⁾		
	Payments to railway and transportation companies under the <i>Railway Act</i>	7,309,000	(5,509,000)
	Contributions to employee benefit plans	2,548,000	
	Payments to railway companies under the <i>National Transportation Act, 1987</i>		3,200,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
23	Civil Aviation Tribunal		
	Contributions to employee benefit plans	70,000	
	Total Ministry—Budgetary	113,237,645	289,357,667
	Non-budgetary	...	...
	Treasury Board		
24	Secretariat		
	<i>Central Administration of the Public Service Program</i>		
	President of the Treasury Board—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	6,967,000	
	<i>Employer Contributions to Insurance Plans Program</i>		
	Payments under the <i>Public Service Pension Adjustment Act</i>	100,000	
	Payments to the Retirement Compensation Arrangements Account in accordance with the Retirement Compensation Arrangements Regulations, No. 2, pursuant to the <i>Special Retirement Arrangements Act</i>	200,000,000	
	Total Ministry—Budgetary	207,115,645	...
	Non-budgetary	...	...
	Veterans Affairs		
24	Department		
	<i>Veterans Affairs Program</i>		
	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	12,000	
	Returned soldiers insurance actuarial liability adjustment (<i>Returned Soldiers' Insurance Act</i>)	10,000	
	Veterans insurance actuarial liability adjustment (<i>Returned Soldiers' Insurance Act</i>)	539,000	
	Contributions to employee benefit plans	19,779,000	
	<i>Veterans Review and Appeal Board Program</i>		
	Contributions to employee benefit plans	868,000	
	Total Ministry—Budgetary	21,208,000	...
	Non-budgetary	...	...
24	Total Government—Budgetary	96,908,533,907	(1,044,192,403)
	Non-budgetary	252,982,000	(2,747,590)

(1) Non-budgetary authority (loan, investment or advance).

(2) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(3) Includes *Nunavut Land Claim Agreement Act*, *Schlu Dene and Métis Land Claim Settlement Act*, *Yukon First Nations Land Claim Settlement Act* and *Gwich'in Land Claim Settlement Act*.

(3) Formerly National Transportation Agency.

APPENDIX 3

Authorities Available from Previous Years (1)

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2			\$
		Agriculture and Agri-Food Department	
	15	<i>Appropriation Act No. 1, 1970 (Vote 17b)</i> To extend the purposes of Agriculture Vote 15, <i>Appropriation Act No. 3, 1970</i> to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the <i>Canadian Wheat Board Act</i> in 1971-72 and subsequent years out of the reserve established	20,893,095
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 received in respect of the purpose of the Fund	12,622,604
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1995-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	4,618,426
	(S)	Canadian Dairy Commission (1) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	261,500,000
	(S)	Farm Credit Corporation (1) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,125,000,000 and the money paid constitutes part of the capital of the Corporation (Gross)	6,667,000
		Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	9,385,301,643
		Total Ministry—Budgetary	38,734,125
		Non-budgetary	9,653,468,643

APPENDIX 3

Authorities Available from Previous Years (1)—Continued

Section	Vote	Department or agency	Amount
3		Canadian Heritage Department	\$
		<i>Parks Canada Program</i>	
	(S)	Parks Canada Enterprise Units Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time. Increase of authority as per Vote 26b, <i>Appropriation Act No. 4, 1995-96</i>	5,097,887
	(S)	National Film Board National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per Vote 121d, <i>Appropriation Act No. 4, 1994-95</i>	4,272,183
	(S)	Public Service Commission Staff Development and Training Revolving Fund— <i>Revolving Funds Act</i> , section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time	6,276,462
		Total Ministry—Budgetary Non-budgetary	15,646,532
4		Citizenship and Immigration Department	...
	(S)	(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$110,000,000 (Net)	59,255,699
		Total Ministry—Budgetary Non-budgetary	59,255,699
6		Finance Department	
		<i>Financial and Economic Policies Program</i>	
	(S)	<i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2) Payments to the International Monetary Fund's Enhanced Structural Adjustment Facility, Limit SDR 225,000,000 (Gross)	354,096,113
	(S)	(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1) Loans to the International Monetary Fund's Enhanced Structural Adjustment Facility, Limit SDR 500,000,000 (Gross)	552,398,842
	(S)	(L) <i>Petro-Canada Limited Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000 (Gross)	
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)	27,228,147
			1,573,645,679

(S)	<i>Special Program</i>		
	<i>Financial Institutions Depositors Compensation Act</i> , section 16		
(S)	Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	70,645,665	
(S)	(1) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3		
	There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)	2,000,000	
	Canada Deposit Insurance Corporation		
(S)	(1) <i>Canada Deposit Insurance Corporation Act</i> , section 37		
	The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	4,373,000,000	
(S)	Office of the Superintendent of Financial Institutions		
	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17		
	The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	73,947,393	
	Total Ministry—Budgetary	498,689,171	
	Non-budgetary	6,528,272,668	
<hr/>			
7	Fisheries and Oceans		
	Department		
L38b	<i>Appropriation Act No. 5, 1955</i>		
	<i>Appropriation Act No. 5, 1955</i> Vote 540, as amended by Vote 527, <i>Appropriation Act No. 6, 1956</i> and Vote L38b, <i>Appropriation Act No. 1, 1970</i> , provided for the establishment of one or more special accounts replacing those established by Vote 536, <i>Appropriation Act No. 4, 1954</i> , for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses;		
	to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year (Net)	150,000	
	Freshwater Fish Marketing Corporation		
L30b	This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.		
	For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:		
	(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and		
	(b) to make loans to the Corporation.		
	Vote L30b, <i>Appropriation Act No. 1, 1974</i> , The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)	25,000,000	
	Total Ministry—Budgetary	25,150,000	
	Non-budgetary		

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote	Department or agency	Amount
8			\$
		Foreign Affairs and International Trade Department	
	(S)	Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	27,341,276
	L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by <i>Vote L12c, Appropriation Act No. 1, 1971</i> , <i>Vote L11, Appropriation Act No. 3, 1989-90</i> (Net)	11,324,365
	L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances <i>Vote 630, Appropriation Act No. 2, 1954</i> , <i>Vote L12, Appropriation Act No. 3, 1989-90</i> (Net)	38,145,141
		Canadian Commercial Corporation	
		(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Canadian International Development Agency	
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	66,598,422
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	692,109,648
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,680,762,654
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	5,254,564,217
	(S)	Export Development Corporation	
		(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14: Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	516,800,000
			12,087,873,168

Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net)

(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary (for reporting purposes).

Total Ministry—Budgetary
Non-budgetary

27,341,276
31,280,756,779

12

Indian Affairs and Northern Development
Department

Indian and Inuit Affairs Program

(S) *Appropriation Act No. 4, 1987-88 (Vote 5c)*

Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1995-96 fiscal year of \$26,977,895

33,022,105

L15 *Appropriation Act No. 9, 1966*

To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, *Appropriation Act No. 9, 1966*. The amount that may be outstanding at any time as last amended by Vote L15, *Appropriation Act No. 2, 1978*, shall not exceed \$20,000,000 (Net)

19,793,904

L20 *Appropriation Act No. 1, 1970*

Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7b, *Appropriation Act No. 4, 1995-96*, shall not exceed \$50,598,234 (Net)

46,568,158

Northern Affairs Program

L40 *Appropriation Act No. 3, 1975*

Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the *National Housing Act*. The undisbursed balance of loans authorized is \$520,000 (Gross)

320,000

L55 *Appropriation Act No. 3, 1953*

To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, *Appropriation Act No. 3, 1953*. The amount that may be outstanding at any time as last amended by Vote 37b, *Appropriation Act No. 4, 1995-96* not to exceed \$6,633,697 (Net)

6,508,082

L81a *Appropriation Act No. 4, 1969*

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account

(a) to which shall be charged all loans and interest payable thereon made under this authority; and

(b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)

5,000,000

Total Ministry—Budgetary
Non-budgetary

33,022,105
78,190,144

13

Industry
Department

Industry and Science Development Program

L97b *Appropriation Act No. 1, 1970*

Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)

1,950,000

APPENDIX 3

Authorities Available from Previous Years (1)—Continued

Section	Vote	Department or agency	Amount
			\$
		<i>Services to the Marketplace Program</i>	
	(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94, Vote 2b</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$25,000,000 at any time	35,061,907
	(S)	Business Development Bank of Canada (L) <i>Business Development Bank of Canada Act</i> Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)	853,677,000
	(S)	National Research Council of Canada Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	15,379,985
		Total Ministry—Budgetary	50,441,892
		Non-budgetary	855,627,000
15		National Defence	
	L11c	<i>Appropriation Act No. 1, 1976, established by Vote L20b</i> To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984, and Vote L11c of 1991 shall not exceed \$100,000,000 (Net)</i>	69,908,258
	L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces: such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Gross)	13,086,217
		Total Ministry—Budgetary	82,994,475
		Non-budgetary	...
17		Natural Resources	
	(S)	Department <i>Canada-Nova Scotia Oil and Gas Agreement Act, subsection 237(1)</i> Canada/Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	14,241,600
	(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act, subsection 233(1)</i> Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	28,701,802
	(S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time	4,657,422

Cape Breton Development Corporation

Appropriation Act No. 4, 1975

Cape Breton Development Corporation Act, subsection 19(3)

The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)

Total Ministry—Budgetary

Non-budgetary

35,000,000
47,600,824
35,000,000

19

Privy Council

Canadian Centre for Management Development

RADIAN Revolving Fund—Appropriation Act No. 3, 1993-94

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time

7,559,839

Total Ministry—Budgetary

Non-budgetary

7,559,839

20

Public Works and Government Services

Department

Real Property Services Program

Real Property Disposition Revolving Fund—Vote 2b, Appropriation Act No. 4, 1995-96

To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time

5,000,000

Real Property Services Revolving Fund (Formerly Architectural, Engineering and Realty Services Revolving Fund)—Revolving Funds Act, section 5

394,947,724

Supply and Services Program

Optional Services Revolving Fund—Revolving Funds Act, section 8

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by Vote 21d, *Appropriation Act No. 4, 1994-95*

155,714,555

Canada Communication Group Revolving Fund—Revolving Funds Act, section 8

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$100,000,000 at any time; to delete an amount of \$37,045,443 representing extraordinary items due to restructuring, as last amended by Vote 23b, *Appropriation Act No. 4, 1995-96*

79,981,254

Consulting and Audit Canada Revolving Fund—Revolving Funds Act, section 8

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$30,000,000 at any time

6,005,657

Government Telecommunications and Informatics Services Revolving Fund—Revolving Funds Act, section 3

To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$64,000,000 at any time

87,834,379

Translation Bureau Revolving Fund, Appropriation Act No. 4, 1994-95

To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund, to delete an amount of \$13,506,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, *Appropriation Act No. 4, 1995-96*

76,917,760

Defence Production Revolving Fund—Defence Production Act, section 15

To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time

100,000,000

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Concluded

Section	Vote	Department or agency	Amount
			\$
	L15b	<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this vote (Net)	7,807,286
	(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	49,305,864
		Canada Post Corporation	
	(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	420,000,000
		Royal Canadian Mint	
	(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	49,825,505
		Total Ministry—Budgetary Non-budgetary	906,401,329 \$26,938,655
21		Solicitor General	
		Correctional Service	
	(S)	CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> (Vote 11c) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	18,209,540
	L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)	32,043
		Total Ministry—Budgetary Non-budgetary	18,209,540 32,043
22		Transport	
		Department	
	(S)	(L) <i>Canada Ports Corporation Act</i> , section 52, Part I and section 26, Part II, Schedule 1 The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10,000,000 (Net)	10,000,000

(S)

(L) *St. Lawrence Seaway Authority Act*, section 28

The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10,000,000 (Net)

10,000,000

Total Ministry—Budgetary
Non-budgetary

20,000,000

24

Veterans Affairs**Department***Veterans Affairs Program*

(S)

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by *Vote L55, Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

593,460,175

Total Ministry—Budgetary
Non-budgetary

593,460,175

Total Government—Budgetary
Non-budgetary

1,643,646,633
49,739,146,281

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Exclude the budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets. Refer to Appendix 5 for details.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year (1)

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽²⁾
\$			
2		Agriculture and Agri-Food	
		Department	
	10	Grants and contributions	
	(S)	The authority was cancelled during the year	
		Agriculture and Agri-Food Vote 6d, <i>Appropriation Act No. 4, 1994-95—Canadian Grain Commission Revolving Fund</i>	(20,893,095)
		Increase in authority as a result of a transfer from Treasury Board Vote 5	483,049
		Total Ministry—Budgetary	(20,410,046)
		Non-budgetary	...
3		Canadian Heritage	
		Department	
		<i>Parks Canada Program</i>	
	(S)	Canadian Heritage Vote 27b, <i>Appropriation Act No. 4, 1995-96—Parks Canada Townsites Revolving Fund</i>	
		The aggregate of expenditures that can be made over the revenues received was set at \$10,000,000	10,000,000
		National Film Board	
	(S)	National Film Board Revolving Fund	
		Increase in authority as a result of a decrease in the net book value of fixed assets	3,419,078
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 5	1,058,000
		Total Ministry—Budgetary	14,477,078
		Non-budgetary	...
7		Fisheries and Oceans	
		Department	
	L38b	To repeal the Fishing Vessel Insurance Plan pursuant to Vote 2b, <i>Appropriation Act No. 4, 1996-97</i>	(150,000)
		Total Ministry—Budgetary	...
		Non-budgetary	(150,000)
12		Indian Affairs and Northern Development	
		Department	
		<i>Indian and Inuit Affairs Program</i>	
	L20	The amount of loans and guarantees of loans that can be outstanding regarding the Indian economic development account was decreased from \$50,598,234 to \$48,550,835	(2,047,399)
		Total Ministry—Budgetary	...
		Non-budgetary	(2,047,399)

13	Industry			
	Department			
	<i>Services to the Marketplace Program</i>			
	Canadian Intellectual Property Office Revolving Fund			
(S)	Increase in authority as a result of a transfer from Treasury Board Vote 5 of \$209,395, and decrease from \$25,000,000 to \$15,000,000 the amount by which the aggregate of expenditures may exceed revenues			(9,790,605)
19	National Research Council of Canada			
	Spending of revenues pursuant to the <i>National Research Council Act</i>			46,711,953
	Total Ministry—Budgetary			36,921,348
	Non-budgetary			...
20	Privy Council			
	Canadian Centre for Management Development			
	RADIAN Revolving Fund			
(S)	Termination of the RADIAN Revolving Fund pursuant to <i>Appropriation Act No. 4, 1996-97</i>			(7,519,031)
20	Total Ministry—Budgetary			(7,519,031)
	Non-budgetary			...
20	Public Works and Government Services			
	Department			
	<i>Real Property Services Program</i>			
(S)	Real Property Disposition Revolving Fund			
20	Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995			(33,346,743)
	<i>Supply and Services Program</i>			
	Canada Communications Group Revolving Fund			
(S)	Increase in authority as a result of a transfer from Treasury Board Vote 5			2,985,117
20	Translation Bureau Revolving Fund			
	Decrease in authority of \$1,844,000 as a result of net assets assumed by the Fund; increase in authority of \$10,950,054 to write-off the current year deficit; increase in authority as a result of a transfer from Treasury Board Vote 5 of \$352,000; and, decrease in authority of \$4,024,257 as a result of a prior year adjustment			5,433,797
	Total Ministry—Budgetary			(24,927,829)
	Non-budgetary			...
20	Total Government—Budgetary			(1,458,480)
	Non-budgetary			(2,197,399)

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Refer to Appendix 5 for the details.

(2) Does not include most of the exchange valuation adjustments.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate and the Library of Parliament) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
2	Agriculture and Agri-Food	67,467	5,977,925	6,045,392	6,004,907	40,485
3	Canadian Heritage					
	Department	275,000	764,641	1,039,641	749,476	15,165
	Canadian Radio-television and Telecommunications Commission	2,687	26,245	28,932	3,753	179
	National Archives of Canada	1,349	211,354	212,703	189,768	25,000
	National Battlefields Commission	153	52	205	52	22,935
	National Library	5,123	18,815	23,938	20,373	52
	Public Service Commission	9,493	18,524	28,017	28,017	3,565
	Status of Women—Office of the Co-ordinator	343	2,516	2,859	2,515	344
	Total Ministry	294,148	1,042,147	1,336,295	993,954	326,896
4	Citizenship and Immigration					
	Department	31,858	41,104	72,962	35,867	37,095
	Immigration and Refugee Board of Canada	11,408	25,073	36,481	...	25,000
	Total Ministry	43,266	66,177	109,443	35,867	62,095
5	Environment					
	Department	115,172	255,337	370,509	311,930	58,579
	Canadian Environmental Assessment Agency	...	670	670	...	670
	Total Ministry	115,172	256,007	371,179	311,930	59,249
6	Finance					
	Department	14,906	16,823	31,729	...	16,823
	Auditor General	...	10,554	10,554	10,554	...
	Office of the Superintendent of Financial Institutions	...	1,275	1,275	153	1,122
	Total Ministry	14,906	28,652	43,558	10,707	17,945

7	Fisheries and Oceans	875,281	1,415,949	2,291,230	887,996	103,234	1,300,000
8	Foreign Affairs and International Trade						
	Department	795,200	2,828,369	3,623,569	2,769,602	58,767	795,200
	Canadian International Development Agency	18,085	5,978	24,063	21,175	...	2,888
	Total Ministry	813,285	2,834,347	3,647,632	2,790,777	58,767	798,088
9	Governor General	309	929	1,238	...	309	929
10	Health						
	Department	44,448	730,592	775,040	729,419	...	45,621
	Medical Research Council	391	6,867	7,258	...	391	6,867
	Patented Medicine Prices Review Board	44	111	155	111	...	44
	Total Ministry	44,883	737,570	782,453	729,530	391	52,532
11	Human Resources Development						
	Department	270,600	415,810	686,410	463,856	...	222,554
	Canada Labour Relations Board	164	1,047	1,211	1,131	...	80
	Canadian Centre for Occupational Health and Safety	...	2,313	2,313	140	...	2,173
	Total Ministry	270,764	419,170	689,934	465,127	...	224,807
12	Indian Affairs and Northern Development	46,876	150,872	197,748	139,143	...	58,605
13	Industry						
	Department	235,481	634,506	869,987	343,606	284,781	241,600
	Atlantic Canada Opportunities Agency	11,889	10,285	22,174	21,530	...	644
	Canadian Space Agency	7,662	10,479	18,141	...	7,662	10,479
	National Office of Regional Development—Quebec	14,365	9,913	24,278	7,570	6,795	9,913
	Federal Research Council of Canada	25,000	724,802	749,802	690,377	34,425	25,000
	Natural Sciences and Engineering Research Council	1,241	1,540	2,781	660	581	1,540
	Social Sciences and Humanities Research Council	45	1,237	1,282	...	45	1,237
	Statistics Canada	18,914	136,059	154,973	136,056	...	18,917
	Western Economic Diversification	317	4,790	5,107	5,075	...	32
	Total Ministry	314,914	1,533,611	1,848,525	1,204,874	334,289	309,362
14	Justice						
	Department	17,617	13,036	30,653	16,792	825	13,036
	Canadian Human Rights Commission	2,183	2,717	4,900	3,173	...	1,727
	Federal Court of Canada	6,026	5,519	11,545	6,026	...	5,519
	Offices of the Information and Privacy Commissioners of Canada	643	342	985	316	327	342
	Supreme Court of Canada	...	17,125	17,125	17,125	...	...
	Tax Court of Canada	822	2,978	3,800	1,250	...	2,550
	Total Ministry	27,291	41,717	69,008	44,682	1,152	23,174

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
15	National Defence ⁽¹⁾	418,741	24,130,586	24,549,327	18,230,585	411,542	5,907,200
16	National Revenue	152,200	323,597	475,797	295,175	28,422	152,200
17	Natural Resources						
	Department	209,000	1,076,592	1,285,592	1,137,192	...	148,400
	Atomic Energy Control Board	18,199	4,133	22,332	22,332	...	...
	National Energy Board	14,168	11,337	25,505	1,195	12,973	11,337
	Total Ministry	241,367	1,092,062	1,333,429	1,160,719	12,973	159,737
19	Privy Council						
	Department	18,268	44,183	62,451	36,962	489	25,000
	Canadian Centre for Management Development	1,069	1,136	2,205	...	1,069	1,136
	Canadian Intergovernmental Conference Secretariat	...	1,125	1,125	1,125	...	...
	Canadian Transportation Accident Investigation and Safety Board	5,007	29,702	34,709	15,670	...	19,039
	Chief Electoral Officer	68	2,893	2,961	150	...	2,811
	Commissioner of Official Languages	...	431	431	431	...	...
	National Round Table on the Environment and the Economy	...	145	145	145	...	...
	Public Service Staff Relations Board	9,076	2,143	11,219	...	9,076	2,143
	Total Ministry	33,488	81,758	115,246	54,483	10,634	50,129
20	Public Works and Government Services	872,720	2,576,242	3,448,962	2,413,257	111,705	924,000
21	Solicitor General						
	Department	...	9,719	9,719	9,719	...	...
	Canadian Security Intelligence Service	25,000	107,800	132,800	132,800	...	...
	Correctional Service	175,278	344,677	519,955	425,094	...	94,861
	Royal Canadian Mounted Police	2,365,401	5,933,959	8,299,360	6,353,880	48,676	1,896,804
	Total Ministry	2,565,679	6,396,155	8,961,834	6,921,493	48,676	1,991,665

SECTION 2

1996-97

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Farm Credit Corporation

CONTENTS

	<i>Page</i>
Program objective and activity description	2.2
Ministry summary	2.4
Programs by activity	2.7
Transfer payments	2.8
Details of spendable amounts	2.13
Revenues	2.13

Department

Objective

To promote the development, adaptation and competitiveness of the agri-food sector so that it provides equitable returns to producers and processors and makes its maximum contribution to national economic and environmental objectives.

Activity Description

Agricultural research and development

The business of agricultural research, development and technology transfer is directed towards fostering the Canadian agri-food sector's capability to maintain and enhance its economic position; supports the long-term competitiveness and marketability of Canadian agricultural products, by directing research and technology development toward reducing the costs of food production and processing by improving product quality and safety, advancing environmental practices for the sustainability of agricultural production, and by transferring technology; agricultural research and development are conducted both in-house through a nation-wide network of research centres, and through arrangements with partners in the private sector, universities and provincial governments.

Inspection and regulation

Prevents the introduction into Canada of exotic diseases, insects, weeds and other dangerous entities of plant or animal origin; controls or eradicates exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; prevents human health and safety threats created through chemical, bacterial or physical hazards or mislabelling associated with

food and agricultural products; protects the consumer and industry against misrepresentation and economic fraud in agri-food labelling, packaging and advertising; prevents, controls and eradicates domestic animal or plant diseases of economic or human health significance; provides the inspection and certification of agri-food products required for export or trade at the interprovincial level; verifies the certification of agricultural and food products for economically significant quality (grade) factors; and protects the wagering public through the supervision of pari-mutuel wagering on horse races.

Policy and farm economic programs

Provides for the bringing together of the perspectives of industry and governments in the agri-food sector within the context of overall federal economic, environmental and social policies and farm income stabilization and adaptation program; develops and manages programs promoting and contributing to a market-oriented and competitive sector; generates information on the agri-food sector that promotes the understanding of issues, development of policy options and assessment of progress toward policy objectives; promotes regional diversity and environmental responsibility within the sector; manages the federal partnership role in providing farm income stabilization programs which collectively provide an integrated national system of tripartite programs guided by the principles of market neutrality, equity among commodities and recognition of regional diversity; contributes to the long-term social and economic sustainability of farm families consistent with our international obligations; supports long-term environmental sustainability; and represents the focal point for cooperatives.

Market and industry services

Programs and services to assist the Canadian agri-food industry to enhance its international and domestic market share through: negotiation and maintenance of market access through international and interprovincial agri-food trade agreements and through managing trade irritants and disputes; advice and assistance to industry in identifying and exploiting market opportunities; assistance to clients in developing strategic approaches to market development; information, intelligence and analysis on Canadian and export markets; ensuring industry needs and perspectives are reflected in the development of policies and regulations; and encourage industry in technological adaptation and human resource development.

Rural prairie rehabilitation, sustainability and development

Delivers a wide range of programs in cooperation with the provinces, communities and agricultural producers under the authority of the *Prairie Farm Rehabilitation Act* involved in the rehabilitation of drought and soil drifting areas in the provinces of Manitoba, Saskatchewan and Alberta; develops and promotes within these areas, systems of farm practice, tree culture, water supply, land utilization and land settlement; undertakes under the *Department of Agriculture and Agri-Food Act*, programs which are directed toward broader economic security issues facing the agri-food sector.

Corporate management and services

Provides leadership, management advice and support services to departmental managers in managing their human, financial and physical resources in the most efficient and effective manner in the achievement of departmental objectives through

the Corporate offices of the Minister of Agriculture and Agri-Food, the Deputy Minister and the departmental secretariat; provides for the implementation of departmental policies on internal audit and program evaluation; provides human resource management services to the Department, including staffing, classification, staff relations, training, official languages and related personnel services; provides the Department with corporate financial and administrative advice and services in the areas of financial and operational planning and control, asset management, library services and informatics; and provides advice, public environment analysis and operational services in support of departmental and ministerial communications.

Canadian Grain Commission

The Commission, under the authority of the *Canada Grain Act*, regulates grain handling and establishes and maintains standards of quality for Canadian grains to promote marketability; consults the Canadian grain industry in developing and implementing policies; provides regulated quality assurance services at export locations and interior locations where grain is prepared for export shipment; and operates an extensive grain research laboratory which examines the quality of current crop and grain exports and conducts research to determine the suitability of the grades structure of Canadian grains for processing into end-products of target countries.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Fiscal year	Disposition of authorities				Used in the previous year
	Lapsed or (overexpended)	Available for use in subsequent years			
		\$	\$		
2008	6,914,345	...	618,591,934		
...	1	...	...	...
2015	36,825	...	81,406,263		
2011	51,497,084	...	450,152,932		
2015	...	...	48,645	
2013	...	...	3,925,242	
2014	...	...	163,557,107	
2008	...	...	1,536,972	
2018	...	...	370,221	
...	...	600,000	...	...
2016	...	...	99,865,730	

16 99,865,730

(S)	...	3,100,000	...	(3,100,000)	...	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	...	...	...
(S)	...	25,000,000	...	(4,792,200)	10,208,230	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	10,208,230	...	325,055
(S)	...	187,000,000	...	98,138,000	2,955,299	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	288,093,299	...	126,018,320
(S)	...	104,500,000	...	(50,000,000)	...	Payments in connection with the <i>Farm Income Protection Act</i> —Crops sector companion program	54,500,000	...	54,500,000
(S)	...	160,000	...	20,505	180,505	Payments in connection with the <i>Farm Income Protection Act</i> —1994 New Brunswick debt refinancing program	180,505	...	113,580
(S)	...	19,600,000	...	(10,800,000)	8,722,000	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	8,722,000	...	150,000
(S)	...	...	...	13,650,000	574,559	Payments in connection with the <i>Farm Income Protection Act</i> —Quebec Farm Income Stabilization Insurance Fund	14,224,559	...	...
(S)	...	...	...	174,360,000	(37,849,979)	Payments in connection with the <i>Farm Income Protection Act</i> —Safety net companion programs	136,510,021	...	...
(S)	...	400,000,000	...	309,000,000	(1,451,783)	Payments in connection with the <i>Western Grain Transition Payments Act</i>	707,548,217	...	889,046,875
(S)	...	...	...	750,000	(57,215)	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Quebec horticulture plus program	692,785	...	...
(S)	...	65,635,000	...	2,512,000	68,147,000	Contributions to employee benefit plans	68,147,000	...	63,946,000
(S)	12,622,604	(778,000)	...	778,000	12,622,604	Canadian Grain Commission Revolving Fund	...	...	...
	...	...	...	483,049	483,049	Transfer from TB Vote 5 (1)	...	...	...
	12,622,604	(778,000)	...	1,261,049	13,105,653	Total—Canadian Grain Commission Revolving Fund	(246,742)	13,352,395	(622,604)
(S)	4,618,426	...	...	...	4,618,426	Canadian Pari-Mutuel Agency Revolving Fund	567,597	4,050,829	(745,219)
(S)	...	...	...	44,494	44,494	Refunds of amounts credited to revenues in previous years	44,494	...	3,966
(S)	...	...	...	49,441	49,441	Collection agency fees	49,441	...	75,921
(S)	67,467	...	...	5,977,925	6,045,392	Spending of proceeds from the disposal of surplus Crown assets	6,004,907	40,485	4,693,898
(S)	...	...	...	15,525	15,525	Loan guarantees under the <i>Agricultural Products Cooperative Marketing Act</i>	15,525	...	...
	...	...	...	...	...	Appropriations not required for the current year	...	...	4,459,328
	38,801,592	1,989,218,645	683,762,684	(46,269,381)	2,665,513,540	Total Department—Budgetary	2,589,021,576	58,448,255	18,043,709
	...	2,426,000	...	...	2,426,000	Canadian Dairy Commission	...	...	2,461,315
15	...	...	...	...	...	Program expenditures	2,423,105	2,895	...

Ministry Summary—Concluded

Source of authorities										Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year (overexpended)			Available for use in subsequent years		Used in the previous year		
	\$	\$	\$				\$	\$	\$	\$				
261,500,000	...	...	...	261,500,000	(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> . Limit \$300,000,000 (Net)	25,918,000	...	235,582,000	...	6,760,000
Total Program—														
...	2,426,000	...	...	2,426,000		Budgetary	2,423,105	2,895	...	...	2,461,315
261,500,000	...	...	...	261,500,000		Non-budgetary	25,918,000	...	235,582,000	...	6,760,000
Farm Credit Corporation														
(S) The <i>Farm Credit Corporation Act</i>														
(L) Subsection 11(1), payments for capital pursuant to the <i>Farm Credit Corporation Act</i> . Limit \$1,125,000,000 (Gross)														
6,667,000	...	...	...	6,667,000		(L) Subsection 12(3), loans to the Corporation pursuant to the <i>Farm Credit Corporation Act</i> . The aggregate not to exceed 12 times the capital of the Corporation (Net)	...	...	6,667,000	...	...	
9,385,301,643	...	...	(193,566,999)	9,191,734,644			197,091,221	...	8,994,643,423	(213,314,631)		
9,391,968,643	...	...	(193,566,999)	9,198,401,644		Total Program—Non-budgetary	197,091,221	...	9,001,310,423	(213,314,631)		
Total Ministry—														
38,801,592	1,991,644,645	683,762,684	(46,269,381)	2,667,939,540		Budgetary	2,591,444,681	58,451,150	18,043,709	2,563,881,481				
9,653,468,643	...	...	(193,566,999)	9,459,901,644		Non-budgetary	223,009,221	...	9,236,892,423	(206,554,631)		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(U) Treasury Board Vote 5—Government contingencies.

Programs by Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Agricultural research and development	260,460,180	261,345,212	34,305,000	34,339,324	1,872,920	1,871,530										296,638,100	297,556,066	
Inspection and regulation	301,126,229	270,891,511	13,705,000	13,700,787	2,451,983	2,451,983				70,487,000	47,937,396					246,796,212	239,106,885	
Policy and farm economic programs	62,843,198	59,864,657																
Market and industry services	44,012,435	44,080,720					971,043,544	953,746,674	71,801,465	7,100,000	9,335,412					1,026,786,742	1,004,275,919	
Rural prairie rehabilitation, sustainability and development	57,472,999	60,504,763	1,127,500	1,127,489	809,855,965	809,852,868												
Corporate management and services	71,896,242	72,658,464	1,115,500	1,048,574	14,000	14,000												
Canadian Grain Commission																		
Revolving Fund	13,105,653	49,902,076																
Sub-total	810,916,936	819,247,403	50,253,000	50,216,174	1,891,835,604	1,839,738,520				87,492,000 ⁽¹⁾	120,180,521					2,665,513,540	2,589,021,576	
Revenues netted against expenditures	(87,492,000)	(120,180,521)								(87,492,000)	(120,180,521)							
Total Department—Budgetary	723,424,936	699,066,882	50,253,000	50,216,174	1,891,835,604	1,839,738,520												
Canadian Dairy Commission—																		
Budgetary	2,426,000	2,423,105														2,426,000	2,423,105	
Non-budgetary													261,500,000	25,918,000		261,500,000	25,918,000	
Farm Credit Corporation—																		
Non-budgetary													9,198,401,644	197,091,221		9,198,401,644	197,091,221	
Total Ministry—																		
Budgetary	725,850,936	701,489,987	50,253,000	50,216,174	1,891,835,604	1,839,738,520										2,667,939,540	2,591,444,681	
Non-budgetary													9,459,901,644	223,009,221		9,459,901,644	223,009,221	

(1) This amount was reduced from \$133,485,000 to \$87,492,000 during the year.

Disposition of authorities

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers				\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	999,000	...	(137,780)	861,220	861,220	...	...	995,850
Department Grants									
Agricultural research and development organizations in Canada									
...	228,000	...	...	228,000	172,684	55,316	...	750,465
...	...	26,850,000	...	26,850,000	26,850,000	...	...	...
...	...	4,556,000	...	4,556,000	4,556,000	...	...	...
...	...	100,000	(88,000)	12,000	8,431	3,569	...	...
...	...	150,000	...	150,000	150,000	...	...	...
...	...	102,997,998	(44,097,998)	58,900,000	58,872,919	27,081	...	...
...	...	7,266,000	...	7,266,000	7,266,000	...	...	...
...	...	1,450,000	...	1,450,000	1,363,776	86,224	...	...
...	...	1,000,000	...	1,000,000	1,000,000	...	...	102,422,265
...	228,000	144,369,998	(44,185,998)	100,412,000	100,239,810	172,190	...	103,172,730	
Market and industry services									
600,000	200,000	...	(200,000)	600,000	...	...	600,000	...
(S) Grants to agencies established under the Farm Products Agencies Act									
...	400,000,000	309,000,000	(1,451,783)	707,548,217	707,548,217	...	...	889,046,875
...	38,000	...	...	38,000	38,000	...	...	34,601
...	...	...	49,000,000	49,000,000	49,000,000	...	...	...
...	...	...	10,000,000	10,000,000	10,000,000	...	...	4,500,000
...	400,038,000	309,000,000	57,548,217	766,586,217	766,586,217	...	...	893,581,476

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
				\$	\$	\$	\$
...
...	160,000	...	20,505	180,505	...	...	113,580
...	63,000,000	(62,546,000)	128,536	582,536	...	...	99,865,730
...	187,000,000	98,138,000	2,955,299	288,093,299	...	...	126,018,320
...	836,000	...	(242,000)	321,145	272,855	...	759,456
...	...	13,650,000	574,559	14,224,559	...	...	...
...	...	10,000,000	(2,870,001)	7,129,999	51,625	...	8,370,406
...	...	4,215,000	(4,215,000)	...	...	...	...
...	...	750,000	(57,215)	692,785	...	...	...
...	...	174,360,000	(37,849,979)	136,510,021	...	...	...
...	...	...	146,000	146,000	...	...	...
...	...	...	100,000	100,000	...	...	...
...	...	...	714,000	714,000	...	...	...
...	766,002,000	161,409,000	(56,779,456)	853,506,864	17,124,680	...	229,417
...	...	...	870,631,544	...	...	...	692,145,603
Market and industry services							
...	20,000,000	...	1,404,400	21,404,400	...	...	9,950,700
...	2,280,000	...	273,000	2,556,200	(3,200)	...	7,752,600
...	1,500,000	...	(1,133,482)	366,518	...	...	370,221
...	4,000,000	...	(1,668,192)	2,331,808	...	...	1,536,972
...	25,000,000	(4,792,200)	(9,999,570)	10,208,230	...	...	325,055
...	...	...	15,525	15,525	...	...	...

Initiatives under the authority of the Economic and Regional Development Agreements	7,124,000	...	(255,000)	6,869,000	6,379,300	489,700	10,915,700
Contributions under the cash flow enhancement program for 1994 crops	13,600,000	...	(4,204,216)	9,395,784	6,403,500	2,992,284	20,893,600
Assistance towards long-term adjustment in the horticulture industry (Farm support and adjustment measures I and II)	989,000	...	620,700	1,609,700	1,594,400	15,300	2,124,700
Contributions under the agri-food trade 2000 program	13,124,000	...	(4,819,700)	8,304,300	7,120,000	1,184,300	8,191,171
Contributions under the cash flow enhancement program for 1996 crops	...	22,500,000	(1,974,000)	20,526,000	11,901,752	8,624,248	...
Contribution in respect of privatization of livestock genetic improvement and evaluation	...	...	373,000	373,000	373,000	...	684,000
Small farm development program	20,893,095	...	...	20,893,095	...	20,893,095	...
(S) Payments in connection with the <i>Farm Income Protection</i> Act—Transition programs for red meats	...	...	1,146,832	1,146,832	1,146,832	...	6,963,146
Items not required for the current year	...	...	...	...	...	...	...
	20,893,095	87,617,000	17,707,800	(20,220,703)	105,997,192	71,801,465	34,195,727
	...	...	...	...	...	...	69,707,865
Rural prairie rehabilitation, sustainability and development	...	...	...	...	...	...	...
Canada-Manitoba Partnership Agreement on municipal water infrastructure for rural economic diversification	1,910,000	...	2,802,834	4,712,834	4,712,834	...	8,379,918
Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	5,158,000	...	644,088	5,802,088	5,802,088	...	5,239,263
Contributions under the Canada/Saskatchewan Partnership Agreement on water-based economic development	903,000	...	969,953	1,872,953	1,872,953	...	3,436,607
Contributions under the Canadian agri-infrastructure program	...	...	6,640,000	6,640,000	6,637,544	2,456	...
(S) Payments in connection with the <i>Farm Income Protection</i> Act—Agri-food innovation program	19,600,000	(10,800,000)	(78,000)	8,722,000	8,722,000	...	150,000
Contributions for agricultural initiatives under the Green Plan	11,437,000	...	(662,079)	10,774,921	10,774,921	...	9,884,205
Contributions under the Canada/Saskatchewan Partnership Agreement on rural development	...	...	490,360	490,360	490,360	...	758,752
Contributions to the City of Portage la Prairie to facilitate expansion of the wastewater treatment system	...	...	4,232,592	4,232,592	4,232,592	...	...
Contributions to organizations to facilitate rural development and adaptation within the agriculture and agri-food sector	...	...	22,000	22,000	21,359	641	...
	...	...	...	...	43,266,651	3,097	27,848,745
Corporate management and services	...	39,008,000	(10,800,000)	15,061,748	43,266,651	3,097	...
Contribution to the Canada Safety Council in support of National Farm Safety Week	5,000	...	...	5,000	5,000	...	5,000
Membership fee in the International Association for Cereal Chemistry	6,000	...	...	6,000	6,000	...	...
	...	11,000	...	11,000	11,000	...	5,000
	20,893,095	894,302,000	168,316,800	(60,138,728)	1,023,373,167	972,048,273	51,324,894
	...	...	...	...	...	...	791,809,978

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Available for use in subsequent years		
\$	\$	\$	\$	\$	\$	\$	\$
Ministry Summary by Activity							
...	1,830,000	...	42,920	1,872,920	1,390	...	2,241,707
...	833,000	...	1,618,983	2,451,983	...	...	856,908
...	766,230,000	305,778,998	(100,965,454)	971,043,544	17,296,870	...	795,318,333
21,493,095	87,817,000	17,707,800	(20,420,703)	106,597,192	71,801,465	600,000	69,707,865
...	439,046,000	298,200,000	72,609,965	809,855,965	3,097	...	921,430,221
...	14,000	...	...	14,000	...	...	7,000
21,493,095	1,295,770,000	621,686,798	(47,114,289)	1,839,738,520	51,497,084	600,000	1,789,562,034
Total Ministry				1,839,738,520	51,497,084	600,000	1,789,562,034

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	
Budgetary (respendable revenues)				
Inspection and regulation	14,499,000	13,810,129	14,663,118	
Pari-mutuel supervision	55,988,000	34,127,267	27,268,686	
Other	7,100,000	9,335,412	...	
Policy and farm economic programs				
Rural prairie rehabilitation, sustainability and development	9,905,000	12,758,895	12,520,708	
Canadian Grain Commission Revolving Fund	...	50,148,818	47,983,312	
Total Department—Budgetary	87,492,000⁽¹⁾	120,180,521	102,435,824	
Canadian Dairy Commission				
Non-budgetary (respendable receipts)				
Canadian Dairy Commission	...	213,949,000	312,992,000	
Loan repayments	...	213,949,000	312,992,000	
Total Program—Non-budgetary	...	213,949,000	312,992,000	
Farm Credit Corporation				
Non-budgetary (respendable receipts)				
Farm Credit Corporation	...	478,908,779	1,053,308,331	
Loan repayments — Section 12	...	478,908,779	1,053,308,331	
Total Program—Non-budgetary	...	478,908,779	1,053,308,331	
Total Ministry—Budgetary	87,492,000⁽¹⁾	120,180,521	102,435,824	
Non-budgetary	...	692,857,779	1,666,306,331	

⁽¹⁾ This amount was reduced from \$133,485,000 to \$87,492,000 during the year.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	5,279,956	5,114,863	5,114,863	
Total tax revenues	5,279,956	5,114,863		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Agricultural service centres	206,408	262,513	262,513	
Construction of multi-purpose exhibition buildings	1,085,849	1,164,576	1,164,576	
Canadian Dairy Commission	2,442,908	2,994,428	2,994,428	
Farm Credit Corporation	171,011,398	207,751,516	207,751,516	
Farm syndicates loan fund	402,865	671,609	671,609	
Other accounts—				
Interest on sale of irrigated land—Other	...	4,332	4,332	
Gross revenue insurance program—Interest on loans	18,792	2,554,224	2,554,224	
	175,168,220	215,403,198	215,403,198	
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	24,992,407	29,244,247	29,244,247	
Other	116,816,588	316,640,103	316,640,103	
	141,808,995	345,884,350	345,884,350	
Privileges, licences and permits—				
Rentals	867,974	980,163	980,163	
Licences	8,984	5,889	5,889	
Permits	18,577	16,006	16,006	
Miscellaneous	3,118,533	2,527,624	2,527,624	
	4,014,068	3,529,682	3,529,682	
Service fees—				
Grain fees	...	3,911,863	3,911,863	
Testing services	342,548	229,040	229,040	
Miscellaneous	2,734,040	2,242,477	2,242,477	
	3,076,588	6,383,380	6,383,380	
Proceeds from sales—				
Plants and plant products	3,660	...	...
Miscellaneous services	3,996	...	...
Miscellaneous	19,996	66,388	66,388	
	27,652	66,388	66,388	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets—		
Animals and animal products	1,330,072	1,009,123
Plants and plant products	1,697,603	1,491,436
Miscellaneous	2,950,250	2,218,557
	5,977,925	4,719,116
Miscellaneous non-tax revenues—		
Net Income Stabilization Account	1,192	4,281,316
Recovery of payments from provinces and municipalities	4,396,987	14,773,626
Miscellaneous	2,086,586	7,090,973
	6,484,765	26,145,915
Total non-tax revenues	336,558,213	602,132,029
Total Department	341,838,169	607,246,892
Canadian Dairy Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	5,225	16,214
Miscellaneous non-tax revenues—		
Miscellaneous	2,465	720
Total Program	7,690	16,934
Ministry Summary		
Tax revenues—		
Goods and services tax	5,279,956	5,114,863
Total tax revenues	5,279,956	5,114,863
Non-tax revenues—		
Return on investments	175,168,220	215,403,198
Refunds of previous years' expenditures	141,814,220	345,900,564
Privileges, licences and permits	4,014,068	3,529,682
Service fees	3,076,588	6,383,380
Proceeds from sales	27,652	66,388
Proceeds from the disposal of surplus Crown assets	5,977,925	4,719,116
Miscellaneous non-tax revenues	6,487,230	26,146,635
Total non-tax revenues	336,565,903	602,148,963
Total Ministry	341,845,859	607,263,826

(1) Interest unless otherwise indicated.

SECTION 3

1996-97

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council

Canada Information Office

Canadian Broadcasting Corporation

Canadian Film Development Corporation

Canadian Museum of Civilization

Canadian Museum of Nature

Canadian Radio-television and Telecommunications Commission

National Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Capital Commission

National Film Board

National Gallery of Canada

National Library

National Museum of Science and Technology

Public Service Commission

Status of Women—Office of the Co-ordinator

CONTENTS

	<i>Page</i>
Program objective and activity description	3.2
Ministry summary	3.7
Programs by activity	3.14
Transfer payments	3.17
Details of spendable amounts	3.23
Revenues	3.24

Department

Corporate Management Services Program

Objective

To provide leadership and support to departmental activities in the delivery of programs to enable the Department to fulfill its mandate and accountability.

Activity Description*Coordination*

Provision of executive direction, policy coordination, research and communications, as well as services in the areas of human resources, administration, finance, information management, legal services, program evaluation and internal audit at national headquarters.

Regional support

Provision of services in the areas of human resources, administration, finance, communications, information management, legal services, program evaluation and internal audit at the regional level in support of program delivery.

Canadian Identity Program

Objective

To foster the development of a strong sense of Canadian identity based on shared values and goals in order to strengthen the foundations upon which Canada can grow and prosper.

Activity Description*Participation*

The activity is responsible for the delivery of the Citizens' participation, the multiculturalism and the Sport Canada programs.

Official languages support

This activity delivers the official languages in education program and the promotion of official languages program in three activity components: intergovernmental co-operation, support to linguistic communities and promotion and dialogue.

Cultural development and heritage

The activity includes the design of policies and programs related to broadcasting, film, video and sound recording, publishing and copyright, cultural heritage, and the performing, literary and visual arts. Under this activity, support to cultural industries and heritage organizations with international, national and interprovincial impact is provided through departmental programs. The activity also includes policy responsibility for cultural agencies in the minister's portfolio.

Parks Canada Program

Objective

To commemorate, protect and present those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which ensure the ecological and commemorative integrity of this heritage for the benefit of present and future generations.

Activity Description*Operation*

The protection and management of natural and cultural heritage resources within national parks, historic parks and sites, canals and other heritage areas; the provision of opportunities for the public to understand and appreciate these resources through the delivery of interpretative and educational programs; the provision of visitor information and services in support of the public's enjoyment of the resources; and the operation and maintenance of facilities which support these activities.

Development

The establishment and development of new protected heritage places and resources; the completion or enhancement of existing heritage places and resources; the development and implementation of legislation, policy, research and planning to support the delivery of these activities.

Program management and technical services

The program management and technical services activity includes directing and managing the Parks Canada Program and providing a variety of specialized and technical services such as architectural and engineering services, reality services, marketing and socio-economic analysis as well as program management.

Canada Council**Objective**

To foster and promote the study and enjoyment of, and production of works in the arts and to coordinate UNESCO activities in Canada and Canadian

participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canada Information Office

Objective

The Canada Information Office will reinforce among Canadians the sense of belonging to a modern, dynamic country and will emphasize the role of the Government of Canada and the renewal of the federation.

Activity Description

Canada Information Office

Makes available accurate information about Canada, its people and its accomplishments and ensures Canadians recognize the role of the Government of Canada, its activities, programs and services in achieving national goals and in serving Canadians.

Assists Canadians who wish to contribute to Canadian identity and to building a better Canada, through partnership initiatives and liaison with groups and individuals.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the *Telecommunications Act* and other statutes, and in doing so, analyse and evaluate related data and take into account changes of socio-economic, political and technological significance in the telecommunications environment.

Executive management

Comprises Commission members, executive offices, legal, information and administrative services to support the Commission and the operations of four regional offices.

Corporate support

To provide advisory and support services including financial, human resources, audit and evaluation, informatics, planning, administrative and library.

National Archives of Canada**Objective**

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and facilitating access to private and public records of national significance, and serving as the permanent repository of records of federal Government institutions and ministerial records;
- by facilitating the management of records of federal Government institutions and ministerial records; and
- by encouraging archival activities and the archival community.

Activity Description*Holdings development and management*

Consists of the acquisition, control and conservation of federal Government records and ministerial records considered to be of long-term historical value and records from the private sector which document the development of Canada and are of enduring national value.

Management of Government information

Consists of the sub-activities related to the control of records destruction in federal institutions and ministerial records, assistance to these institutions

in the management of recorded information, and the operation of federal records centres.

Services, awareness and assistance

Consists of the provision of reference services to users of the National Archives' holdings, assistance to the archival and records management communities, and the promotion of an awareness of the archives, its services and holdings.

Administration

Supports the effective management and administration of the National Archives' material, financial, human and information resources. This includes providing support to the National Library in the management of human, financial, material, and accommodation resources.

National Arts Centre Corporation**Objective**

To promote the development of the performing arts.

National Battlefields Commission**Objective**

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Activity Description*Conservation and development*

The actions of the Commission are grouped in and only one activity designated "conservation and

development" which is subdivided into three sub-activities:

- administration;
- conservation: preservation, maintenance and supervision to ensure a safe and stable environment, alleviate wear and deterioration and delay or prevent damage; and,
- development (of historical, cultural, recreational and natural resources of the territory): visitor reception, facilities and services, interpretation, public awareness, dissemination of information, exhibits, availability of activities and means of public participation and landscaping.

National Capital Commission**Objective**

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board**Objective**

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the Board's national film library network and agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further their knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To facilitate the use of library resources of the country by the people and the Government of Canada.

Activity Description

National Library

The Library consist of four functional areas to achieve its objective:

- Acquisitions and bibliographic services includes all functions related to the development of the Library's collections, to the cataloguing of those collections, to the standardization and distribution of bibliographic data and to the creation and maintenance of a national resource sharing database.
- Research and information services is responsible for managing, preserving and providing access to the Library's collections and for providing comprehensive reference and research services to Canadians and to Canadian libraries.
- Information technology services includes functions related to the development, maintenance and operation of computer systems which serve both the National Library and the Canadian library and information community.
- Policy planning and liaison includes functions related to the corporate management, policy and planning for the Library, the coordination of the management of the Library's corporate information resources, the national and international activities related to the Library's major program activities and the communications function, including public programs, marketing and publishing. These functions are the responsibility of

Corporate Policy and Planning, Information Resource Management, National and International Programs, Communications and the Office of the National Librarian.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing programs

The staffing programs activity encompasses activities in support of delegated and non-delegated staffing, including policy and program development, monitoring, consultation and advice, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment, promotion and co-ordination of parts of the official languages program for which the PSC is responsible. This activity also encompasses the delivery of the special measures initiatives program as well as

the development of policy and special programs and assessment techniques in support of the executive programs.

Executive programs

The executive programs activity includes recruitment, selection, assessment, and career counselling of the executive group; formulation and implementation of career advancement policies, plans and programs for executives and employees in the feeder groups; administration of executive development programs on behalf of Treasury Board; management of domestic and international assignments and exchanges; and implementation of initiatives to increase representation of employment equity target groups in the executive group. It also administers a program for the placement of Canadians in international organizations.

Audit and review

The audit and review activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the *Public Service Employment Act* and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission. It also performs internal audit and program evaluation functions to assist the Commission to meet its operational needs and accountability requirements to Cabinet and Parliament.

Appeals and investigations

The appeals and investigations activity, through the establishment of independent boards and inves-

tigators, sees that appeals by public servants against internal appointments and complaints against deployments are heard with respect to alleged breaches of the *Public Service Employment Act* and Regulations. The activity also provides for an investigation into complaints of irregularities in staffing and in certain other personnel actions. In addition, complaints of alleged personal harassment in the workplace are also investigated. Training, advice and assistance are provided to departments, employees, unions and other interested individuals and organizations.

Training programs

The training programs activity is composed of two sub-activities:

- **Language training:** this sub-activity assesses the potential to succeed of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation and language training services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service. It provides second-language courses designed to meet the job-related linguistic requirements of departments, and a range of advisory, informational and coordinating services related to language training.

- **Staff development and training:** this sub-activity provides professional, technical, policy, middle management and supervisory training and related specialized training and training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training and developmental requirements of departments and a range of advisory, informational and coordinating services related to training.

Administration

The administration activity includes the activities of the President and Commissioners, corporate policy and strategic planning, management systems and policies, and financial, human resources management, communications and other administrative and support services for the Commission.

Status of Women—Office of the Co-ordinator

Objective

To promote equality for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The integration of the goals of women's equality in all federal Government legislation, policies, programs and initiatives; the promotion of the advancement of women in collaboration with federal Government departments and agencies, local, provincial, and territorial governments, non-governmental organizations, industry and educational and health authorities; the provision of grants to support projects and the core operations of women's and other voluntary organizations, working toward the equality of women, the provision of technical information, and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$	\$
...	74,097,000	...	...	1	Corporate Management Services Program	...	...	...	...
...	...	1,410,377	...	1a	Program expenditures	74,097,000	...	...	...
...	...	...	...	1b	Program expenditures	1,410,377	...	...	...
...	...	5,181,257	...		Transfer of \$4,054,273 from Canadian Heritage	...	...	...	...
...	...	4,054,273	...		Vote 10	5,181,257	...	...	...
...	...	2,184,843	...		Transfer from: Vote 10	4,054,273	...	...	...
...	...	...	...		TB Vote 5 ⁽¹⁾	2,184,843	...	...	...
...	74,097,000	6,591,634	6,239,116	(S)	Total—Vote 1	84,705,380	2,222,370	...	83,681,726
...	49,000	...	(8,391)	(S)	Minister of Canadian Heritage—Salary and motor car allowance	40,609	...	...	48,645
...	7,674,000	...	294,000	(S)	Contributions to employee benefit plans	7,968,000	...	...	7,206,000
275,000	...	...	764,641	(S)	Spending of proceeds from the disposal of surplus Crown assets	749,476	15,165	275,000	1,007,072
...	...	...	722,344	(S)	Refunds of amounts credited to revenues in previous years	722,344	...	...	914
275,000	81,820,000	6,591,634	8,011,710		Total Program—Budgetary	94,185,809	2,237,535	275,000	91,944,357
...	56,266,000	3,663,355	...	5	Canadian Identity Program	...	...	...	...
...	...	...	...	5a	Operating expenditures	56,266,000	...	...	...
...	...	1	...	5b	Operating expenditures	3,663,355	...	...	...
...	...	...	15,141,046		Transfer of \$15,141,046 from Canadian Heritage	...	...	...	...
...	...	...	631,017		Vote 10	15,141,046	...	...	...
...	...	...	...		Transfer from: Vote 10	631,017	...	...	...
...	56,266,000	3,663,356	15,772,063		TB Vote 5 ⁽¹⁾
...	404,461,000	...	...	10	Total—Vote 5	72,950,378	2,751,041	...	60,366,679
...	...	...	...	10a	Grants and contributions	...	...	...	...
...	...	1	...	10b	Grants and contributions	...	...	...	...
...	...	(4,054,273)	(4,054,273)		Transfer to: Vote 1	...	...	...	...
...	...	(15,141,046)	(15,141,046)		Vote 5	...	...	...	...
...	404,461,000	119,292,001	(19,195,319)		Total—Vote 10	504,531,838	25,844	...	454,394,158
...	58,000,000	...	...	15	Payments to the Canada Post Corporation	58,000,000	...	...	69,279,000
...	930,000	...	1,839	(S)	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	931,839	...	...	922,000
...	390,000	...	71,533	(S)	Payments under <i>Lieutenant Governors Super-annuation Act</i>	461,533	...	...	406,760
...	137,000	...	(2,279)	(S)	Supplementary retirement benefits—Former Lieutenant Governors	134,721	...	...	133,723

Ministry Summary—Continued

Source of authorities										Disposition of authorities				
Available from previous years	As shown in				Total available for use	Vote		Used in the current year			Available for use in subsequent years		Used in the previous year	
	\$	\$	\$	\$				\$	\$	\$	\$	\$		
...	...	5,078,000	...	194,000	5,272,000	(S)	Contributions to employee benefit plans	5,272,000	...	...	...	4,933,000	...
...	(S)	Payments to the Canadian Race Relations Foundation under the <i>Canadian Race Relations Foundation Act</i>	24,000,000	...	...	...	...	...
...	...	525,262,000	122,955,357	20,841,837	669,059,194		Total budgetary	666,282,309	2,776,885	...	...	590,435,320	...
...	...	10,000	...	...	10,000	L20	Loans to institutions and public authorities under the <i>Cultural Property Export and Import Act</i> , section 35 (Gross)	...	10,000	...	...	450	...
...	9,430,000	...	9,430,000	L21b	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries (Gross)	9,430,000	...	...	...	2,480,000	...	
...	...	10,000	9,430,000	...	9,440,000		Total non-budgetary	9,430,000	10,000	...	...	2,480,450	...
...	...	525,262,000	122,955,357	20,841,837	669,059,194		Total Program—Budgetary	666,282,309	2,776,885	...	...	590,435,320	...
...	...	10,000	9,430,000	...	9,440,000		Non-budgetary	9,430,000	10,000	...	...	2,480,450	...
...	...	168,187,000	...	...	168,187,000	25	Parks Canada Program	...	...	...	...	...	...
...	17,344,500	...	17,344,500	25a	Operating expenditures	...	...	...	...	...	...
...	3,861,943	...	3,861,943	25b	Operating expenditures	...	...	...	...	...	...
...	3,951,210	...	3,951,210		Transfer of \$3,951,210 from Canadian Heritage	...	...	...	...	...	...
...	3,757,036	3,757,036		Vote 30	...	...	...	...	...	...
...	...	168,187,000	21,206,443	7,708,246	197,101,689		Transfer from: Vote 30	...	...	...	...	...	...
...	...	121,898,000	...	...	121,898,000		TB Vote 5 ⁽¹⁾	
...	2,273,000	...	2,273,000	30	Total—Vote 25	185,871,464	11,230,225	...	...	197,664,895	...	
...	2,273,000	30a	Capital expenditures	...	...	...	...	...	...
...	(3,951,210)	(3,951,210)		Capital expenditures	...	...	...	...	...	...
...	...	121,898,000	2,273,000	(3,951,210)	120,219,790		Transfer to Vote 25	...	...	...	...	...	...
...		Total—Vote 30	119,339,063	880,727	...	...	122,459,730	...	
5,097,887	...	956,000	...	(956,000)	5,097,887	(S)	Parks Canada Enterprise Units Revolving Fund	2,725,581	...	...	2,372,306	2,703,863	...
...	...	19,907,000	...	762,000	20,669,000	(S)	Contributions to employee benefit plans	20,669,000	...	...	...	20,200,000	...
...	(S)	Parks Canada Townsites Revolving Fund	...	...	...	...	...	...
...	10,000,000	10,000,000		Authorized limit as per Vote 27b, <i>Appropriation Act No. 4, 1995-96</i>	401,273	...	...	9,598,727	...	...
5,097,887	310,948,000	23,479,443	13,563,036	353,088,366			Total Program—Budgetary	329,006,381	12,110,952	...	11,971,033	343,028,488	...	

5,372,887	918,030,000	155,026,434	42,416,583	1,118,845,904	Total Department— Budgetary	1,089,474,499	17,125,372	12,246,033	1,025,408,165
...	10,000	9,430,000	...	9,440,000	Non-budgetary	9,430,000	10,000	...	2,480,450
...	...	...	...	...	Advisory Council on the Status of Women	...	...	...	...
...	...	...	...	...	Appropriations not required for the current year	...	...	...	1,750,341
...	...	...	...	...	Total Program—Budgetary	...	...	...	1,750,341
...	90,801,000	...	...	90,801,000	Canada Council	...	...	...	...
...	...	...	...	292,900	35 Payments to the Canada Council	...	...	...	...
...	...	292,900	...	...	35a Payments to the Canada Council	...	...	...	...
...	90,801,000	292,900	...	91,093,900	Total—Vote 35	91,093,000	900	...	97,946,000
...	90,801,000	292,900	...	91,093,900	Total Program—Budgetary	91,093,000	900	...	97,946,000
...	...	19,600,000	...	19,600,000	Canada Information Office	...	...	...	...
...	...	...	...	...	37a Program expenditures and the grants listed in the	17,709,016	1,890,984	...	...
...	...	19,600,000	...	19,600,000	Estimates	...	...	...	...
...	...	...	...	...	Total Program—Budgetary	17,709,016	1,890,984	...	...
...	818,329,000	...	...	818,329,000	Canadian Broadcasting Corporation	...	...	...	...
...	...	...	...	...	40 Payments to the Canadian Broadcasting Corporation	...	...	...	1,069,254,000
...	...	41,975,000	...	41,975,000	40a for operating expenditures	...	...	...	...
...	...	...	...	...	40b Payments to the Canadian Broadcasting Corporation	...	...	...	4,000,000
...	...	1	...	36,119,999	for operating expenditures	...	...	...	...
...	...	...	36,119,999	36,119,999	Transfer of \$36,119,999 from Canadian Heritage	...	...	...	...
...	818,329,000	41,975,001	36,119,999	896,424,000	Vote 50	896,424,000	...	...	...
...	...	...	...	...	Transfer from Vote 50	...	...	...	...
...	4,000,000	...	...	4,000,000	Total—Vote 40	...	...	...	...
...	140,829,000	...	...	140,829,000	45 Payments to the Canadian Broadcasting Corporation	4,000,000	...	...	4,000,000
...	...	...	(36,119,999)	(36,119,999)	for working capital	...	...	...	...
...	140,829,000	...	(36,119,999)	104,709,001	50 Payments to the Canadian Broadcasting Corporation	...	...	...	...
...	...	...	...	...	for capital expenditures	...	...	...	...
...	...	...	...	...	Transfer to Vote 40	...	...	...	...
...	963,158,000	41,975,001	...	1,005,133,001	Total—Vote 50	96,709,000	8,000,001	...	97,415,000
...	...	...	...	...	Total Program—Budgetary	997,133,000	8,000,001	...	1,170,669,000
...	91,315,000	...	...	91,315,000	Canadian Film Development Corporation	...	...	...	...
...	...	1,130,000	...	1,130,000	55 Payments to the Canadian Film Development Corporation	...	...	...	108,986,777
...	91,315,000	1,130,000	...	92,445,000	55b Payments to the Canadian Film Development Corporation	92,445,000	...	...	108,986,777
...	...	...	...	...	Total—Vote 55	...	...	...	...
...	91,315,000	1,130,000	...	92,445,000	Total Program—Budgetary	92,445,000	...	...	108,986,777

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$
\$	\$	\$	\$			\$	\$	\$	\$
Canadian Museum of Civilization									
				60	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	44,100,000	...	...		Transfer from TB Vote 5 ⁽¹⁾	44,213,198	...	...	46,204,000
...	44,100,000	...	113,198		Total—Vote 60	44,213,198	...	...	46,204,000
...	44,100,000	...	113,198		Total Program—Budgetary	44,213,198	...	...	46,204,000
Canadian Museum of Nature									
				65	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	24,145,000	...	...	65a	Payments to the Canadian Museum of Nature for operating and capital expenditures	24,145,000			
...	...	829,000	...	65b	Payments to the Canadian Museum of Nature for operating and capital expenditures	829,000			
...	...	2,028,000	...		Transfer from TB Vote 5 ⁽¹⁾	2,028,000			
...	24,145,000	2,857,000	118,600		Total—Vote 65	27,120,600	...	...	26,821,000
...	24,145,000	2,857,000	118,600		Total Program—Budgetary	27,120,600	...	...	26,821,000
Canadian Radio-television and Telecommunications Commission									
				70	Program expenditures				
...	1	...	553,361		Transfer from TB Vote 5 ⁽¹⁾	553,361			
...	1	...	553,361		Total—Vote 70	553,362			
...	3,271,000	...	125,000	(S)	Contributions to employee benefit plans	3,396,000	16,401	...	19,236,972
2,687	...	...	26,245	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,753	...	...	3,222,000
...	...	...	25	(S)	Refunds of amounts credited to revenues in previous years	25	179	25,000	...
...	...	...	25		Total Program—Budgetary	3,936,739	...	...	62,804
2,687	3,271,001	...	704,631		Total Program—Budgetary	3,936,739	16,580	25,000	22,521,776
National Archives of Canada									
				75	Program expenditures				
...	45,697,000	...	...	75a	Program expenditures	45,697,000			
...	...	3,153,163	...		Total Program—Budgetary	3,153,163			

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
4,272,183	375,000	...	3,419,078	3,419,078		(96,565)	...	7,787,826	(1,847,804)
4,272,183	65,184,000	6,593,563	5,732,759	81,782,505		72,694,272	1,300,407	7,787,826	75,409,584
...	28,823,000	...	...	28,823,000	110				
...	...	...	151,395	151,395					
...	28,823,000	...	151,395	28,974,395		28,974,395	...	...	30,574,596
...	3,000,000	...	...	3,000,000	115	3,000,000	...	...	3,000,000
...	31,823,000	...	151,395	31,974,395		31,974,395	...	...	33,574,596
...	28,913,000	...	...	28,913,000	120				
...	...	1,214,272	...	1,214,272	120a				
...	28,913,000	1,214,272	...	30,127,272		29,808,257	319,015	...	34,298,974
...	2,635,000	...	101,000	2,736,000	(S)	2,736,000	...	...	2,587,000
5,123	...	...	18,815	23,938	(S)	20,373	...	3,565	...
5,123	31,548,000	1,214,272	119,815	32,887,210		32,564,630	319,015	3,565	36,885,974
...	19,636,000	...	...	19,636,000	125				
...	...	...	110,286	110,286					
...	19,636,000	...	110,286	19,746,286		19,746,286	...	...	20,773,208
...	19,636,000	...	110,286	19,746,286		19,746,286	...	...	20,773,208
...	102,179,000	...	...	102,179,000	130				
...	...	5,548,050	...	5,548,050	130a				
...	...	5,679,426	...	5,679,426	130b				
...	102,179,000	11,227,476	...	113,406,476		103,900,354	9,506,122	...	111,968,480

...	10,941,000	...	419,000	11,360,000	(S)	Contributions to employee benefit plans	11,360,000	...	...	11,383,000
6,276,462	189,000	1,901,000	(2,090,000)	6,276,462	(S)	Staff Development and Training Revolving Fund				
...	...	...	1,058,000	1,058,000		Transfer from TB Vote 5 ⁽¹⁾				
6,276,462	189,000	1,901,000	(1,032,000)	7,334,462		Total—Staff Development and Training Revolving Fund	2,487,400	...	4,847,062	(255,684)
9,493	...	...	18,524	28,017	(S)	Spending of proceeds from the disposal of surplus Crown assets	28,017	...	...	16,589
6,285,955	113,309,000	13,128,476	(594,476)	132,128,955		Total Program—Budgetary	117,775,771	9,506,122	4,847,062	123,112,385
...	7,716,000	...	...	7,716,000	135	Status of Women—Office of the Co-ordinator				
...	...	89,808	...	89,808	135a	Operating expenditures				
...	...	600,000	...	600,000	135b	Operating expenditures				
...	7,716,000	689,808	...	8,405,808		Total—Vote 135	8,220,491	185,317	...	7,181,378
...	8,165,000	...	...	8,165,000	140	Grants	8,165,000	...	...	8,599,000
...	682,000	...	26,800	708,800	(S)	Contributions to employee benefit plans	708,800	...	...	615,000
343	...	...	2,516	2,859	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,515	...	344	12,520
343	16,563,000	689,808	29,316	17,282,467		Total Program—Budgetary	17,096,806	185,317	344	16,407,898
15,940,680	2,558,658,001	244,160,618	49,314,419	2,868,073,718		Total Ministry—Budgetary	2,802,977,068	40,163,833	24,932,817	2,989,250,277
...	10,000	9,430,000	...	9,440,000		Non-budgetary	9,430,000	10,000	...	2,480,450

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.

Canada Information Office— Budgetary	19,600,000	17,709,016	...	...	...	...	...	...	...	19,600,000	17,709,016
Canadian Broadcasting Corporation— Budgetary	1,005,133,001	997,133,000	...	...	...	...	...	...	...	1,005,133,001	997,133,000
Canadian Film Development Corporation— Budgetary	92,445,000	92,445,000	...	...	...	...	...	...	...	92,445,000	92,445,000
Canadian Museum of Civilization— Budgetary	44,213,198	44,213,198	...	...	...	...	...	...	...	44,213,198	44,213,198
Canadian Museum of Nature— Budgetary	27,120,600	27,120,600	...	...	...	...	...	...	...	27,120,600	27,120,600
Canadian Radio-television and Telecommunications Commission											
Broadcasting	10,798,703	10,169,814	...	...	...	9,533,334	9,533,334	...	...	1,255,369	636,480
Telecommunications	8,822,942	8,234,181	...	...	...	7,797,677	7,797,677	...	...	1,025,265	436,504
Executive management	7,812,979	7,587,626	...	...	...	6,754,000	6,754,000	...	...	1,058,979	833,626
Corporate support	6,666,461	8,067,884	...	...	...	6,037,755	6,037,755	...	...	628,706	2,030,129
Sub-total	34,101,085	34,059,505	...	...	...	30,122,766	30,122,766	...	...	3,978,319	3,936,739
Revenues netted against expenditures	(30,122,766)	(30,122,766)	...	...	...	(30,122,766)	(30,122,766)	...	...	...	...
Total Program—Budgetary	3,978,319	3,936,739	...	...	...	...	...	...	...	3,978,319	3,936,739
National Archives of Canada											
Holdings development and manage- ment	16,842,642	17,639,217	...	...	...	...	...	...	...	16,842,642	17,639,217
Management of Government infor- mation	8,111,193	7,324,471	...	...	...	...	...	...	...	8,111,193	7,324,471
Services, awareness and assistance	8,056,106	7,563,878	...	...	1,984,000	1,984,000	...	...	...	10,040,106	9,549,878
Administration	16,045,926	14,683,930	2,311,000	2,310,882	...	...	...	...	...	18,356,926	16,996,812
Total Program—Budgetary	49,055,867	47,215,496	2,311,000	2,310,882	1,984,000	1,984,000	...	...	...	53,350,867	51,510,378
National Arts Centre Corporation— Budgetary	17,421,000	17,421,000	...	...	...	...	...	...	...	17,421,000	17,421,000
National Battlefields Commission											
Conservation and development	2,771,111	2,257,735	105,000	616,743	...	...	...	...	...	2,876,111	2,874,478
Total Program—Budgetary	2,771,111	2,257,735	105,000	616,743	...	...	...	...	...	2,876,111	2,874,478
National Capital Commission— Budgetary	76,194,000	76,194,000	...	...	...	...	...	...	...	76,194,000	76,194,000

Programs by Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
National Film Board																		
National Film Board operations	90,313,505 (8,850,000)	81,705,090 (9,291,976)	...	...	...	...	319,000	281,158	8,850,000 (8,850,000)	9,291,976 (9,291,976)	...	...	...	...	...	81,782,505	72,694,272	...
Total Program—Budgetary	81,463,505	72,413,114	...	...	...	...	319,000	281,158	...	...	...	...	...	...	...	81,782,505	72,694,272	...
National Gallery of Canada—Budgetary	31,974,395	31,974,395	...	...	...	...	...	...	...	...	...	...	...	...	...	31,974,395	31,974,395	...
National Library—Budgetary	32,815,210	32,498,554	...	...	...	...	72,000	66,076	...	...	...	...	...	...	...	32,887,210	32,564,630	...
National Museum of Science and Technology—Budgetary	19,746,286	19,746,286	...	...	...	...	...	...	...	...	...	...	...	...	...	19,746,286	19,746,286	...
Public Service Commission																		
Staffing programs	57,161,494	48,710,325	...	...	...	...	...	...	...	...	...	...	...	...	...	57,161,494	48,710,325	...
Executive programs	6,183,647	5,568,535	...	...	...	...	...	...	...	...	...	...	...	...	...	6,183,647	5,568,535	...
Audit and review	4,316,157	3,356,052	...	...	...	...	...	...	...	...	...	...	...	...	...	4,316,157	3,356,052	...
Appeals and investigations	5,042,311	5,275,660	...	...	...	...	...	...	...	...	...	...	...	...	...	5,042,311	5,275,660	...
Training programs	51,959,243	40,741,165	...	...	...	...	...	...	15,298,000	9,952,253	...	...	...	...	...	36,661,243	30,788,912	...
Administration	22,764,103	24,076,287	...	...	...	...	...	...	...	...	...	...	...	...	...	22,764,103	24,076,287	...
Sub-total	147,426,955	127,728,024	...	...	...	...	...	...	15,298,000	9,952,253	...	...	...	...	...	132,128,955	117,775,771	...
Revenues netted against expenditures	(15,298,000)	(9,952,253)	...	...	...	...	...	...	(15,298,000)	(9,952,253)	...	...	...	...	...	...	...	...
Total Program—Budgetary	132,128,955	117,775,771	...	...	...	...	...	...	...	...	...	...	...	...	...	132,128,955	117,775,771	...
Status of Women—Office of the Co-ordinator																		
Office of the Co-ordinator	9,117,467	8,931,806	...	...	...	...	8,165,000	8,165,000	...	...	...	...	...	...	...	17,282,467	17,096,806	...
Total Program—Budgetary	9,117,467	8,931,806	...	...	...	...	8,165,000	8,165,000	...	...	...	...	...	...	...	17,282,467	17,096,806	...
Total Ministry—Budgetary	2,184,497,992	2,123,191,367	131,820,790	128,100,456	551,754,936	551,685,245	...	...	...	...	...	...	...	...	...	2,868,073,718	2,802,977,068	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,440,000	9,430,000	9,430,000

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	4,682,800	9,000,000	(10,418,007)	3,264,793	3,264,470	3,790,392
...	18,507,820	1	(1,487,662)	17,020,159	17,020,103	18,064,061
...	22,800	...	...	22,800	22,800	24,200
...	13,680	...	...	13,680	13,680	14,550
...	15,200	...	...	15,200	15,200	16,100
...	15,200	...	...	15,200	15,200	16,100
...	22,800	...	...	22,800	22,800	24,200
...	22,800	...	...	22,800	22,800	24,200
...	19,000	...	...	19,000	19,000	20,150
...	19,000	...	...	19,000	19,000	20,150
...	22,800	...	...	22,800	22,800	24,200
...	20,548,840	...	(17,816,306)	2,732,534	2,732,534	17,962,136
...	390,000	...	71,533	461,533	461,533	406,760
...	137,000	...	(2,279)	134,721	134,721	133,723
...	...	...	24,000,000	24,000,000	24,000,000	...
...	44,458,740	9,000,001	(5,652,721)	47,806,020	47,805,641	40,561,062
...	29,779,080	...	944,233	30,723,313	30,723,313	38,024,422

Department
Canadian Identity Program

Grants
Participation
Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day
Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism
Grants to the Lieutenant Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:

Newfoundland
Prince Edward Island
Nova Scotia
New Brunswick
Quebec
Ontario
Manitoba
Saskatchewan
Alberta
British Columbia

Grants to aboriginal friendship centres, associations specifically representing aboriginal friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies
(S) Payments under *Lieutenant Governors Superannuation Act*
(S) Supplementary retirement benefits—Former Lieutenant Governors
(S) Payments to the Canadian Race Relations Foundation

Official languages support
Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	663,680	...	(367,527)	296,153	...	...	652,898
...	5,662,250	...	(641,070)	5,021,180	...	...	5,148,320
...	1,200,000	...	...	1,200,000	...	...	1,400,000
...	7,525,930	...	(1,008,597)	6,517,333	...	...	7,201,218
...	81,763,750	9,000,001	(5,717,085)	85,046,287	379	...	85,786,702
Total—Grants							
Contributions							
Participation							
Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada Day							
...	4,177,500	1,200,000	(320,061)	5,057,439	...	...	4,644,000
...	186,740	...	1,853,104	2,039,844	740	...	1,762,926
Contributions to non-profit organizations, universities, institutions and individuals for promoting multiculturalism							
Contributions to aboriginal associations, aboriginal women's groups, native community groups, native communications societies, aboriginal friendship centres and associations specifically representing aboriginal friendship centres							
...	12,762,406	2,192,000	17,984,156	32,938,562	...	...	19,791,291
...	28,674,114	...	783,113	29,457,227	5,445	...	31,130,905
...	1,500,000	...	...	1,500,000	...	...	2,500,000
...	7,250,000	...	(484,007)	6,765,993	496	...	6,838,185
...	11,400,000	500,000	1,510,158	13,410,158	...	...	7,282,962
...	...	...	...	...	...	...	230,500
...	65,950,760	3,892,000	21,326,463	91,169,223	6,681	...	74,180,769

Official languages support

Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools

Contributions to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages

...	199,936,480	...	(8,495,926)	191,440,554	191,440,554	...	215,421,844
...	6,566,000	3,400,000	5,707,430	15,673,430	15,673,429	1	14,577,814
...	206,502,480	3,400,000	(2,788,496)	207,113,984	207,113,983	1	229,999,658

Cultural development and heritage

Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:

Contributions to Canadian museums to support their public programming activities

Contribution to the Canadian Museums Association

Contribution under the terms and conditions of the Canada-France agreement in the areas of museums

Contributions to Canadian organizations working in the areas of museums, archives, libraries and other related institutions in support of job initiatives

Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:

Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware

Contributions to the Edmonton concert hall

Contributions to cultural infrastructure projects

Contributions to publishing and sound recording organizations to enhance their development and distribution:

Contributions for the book publishing industry development program

Contributions for the publications distribution assistance program (books)

Contributions for the sound recording development program

Contributions in support of broadcasting distribution

Contributions in support of film and video sector training initiatives

Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development

Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects

Contribution to the Canadian Native Arts Foundation

...	2,259,750	...	(24,975)	2,234,775	2,234,775	...	3,427,165
...	314,250	...	...	314,250	314,250	...	314,250
...	200,000	...	(200,000)	...	...	...	300,000
...	...	3,000,000	27,185	3,027,185	3,027,185	...	...
...	6,742,250	...	906,687	7,648,937	7,648,937	...	9,028,526
...	4,020,000	...	(711,592)	3,308,408	3,308,408	...	6,021,544
...	800,000	...	3,669,350	4,469,350	4,469,350	...	3,351,650
...	13,158,000	...	5,942,123	19,100,123	19,100,123	...	15,280,003
...	4,366,000	...	(1,068,299)	3,297,701	3,297,701	...	4,982,376
...	4,200,000	...	...	4,200,000	4,200,000	...	4,200,000
...	5,600,000	...	...	5,600,000	5,600,000	...	5,499,100
...	1,000,000	...	(168,000)	832,000	832,000	...	...
...	769,290	...	945,104	1,714,394	1,714,393	1	3,057,894
...	390,000	...	185,000	575,000	575,000	...	1,015,875
...	475,000	...	...	475,000	475,000	...	475,000

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	6,477,000	...	(1,606,792)	4,870,208	...	...	5,200,000
...	...	100,000,000	(17,999,800)	82,000,200	200	...	...
...	...	...	302,500	302,500	...	...	986,684
...	...	...	1,854,032	1,854,450	18,582	...	1,244,500
...	...	...	...	...	...	...	582,945
...	50,771,540	103,000,000	(7,947,477)	145,805,280	18,783	...	64,967,512
...	323,224,780	110,292,000	10,590,490	444,081,805	25,465	...	369,147,939
Total—Contributions							
Program Summary by Activity							
...	110,409,500	12,892,001	15,673,742	138,968,183	7,060	...	114,741,831
...	236,281,560	3,400,000	(1,844,263)	237,837,297	1	...	268,024,080
...	58,297,470	103,000,000	(8,956,074)	152,322,613	18,783	...	72,168,730
...	404,988,530	119,292,001	4,873,405	529,128,092	25,844	...	454,934,641
Total Program							
Parks Canada Program							
Grants							
Development							
Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals							
...	37,845	...	(15,138)	22,707	...	...	...
...	...	...	...	...	...	...	6,840,138
...	37,845	...	(15,138)	22,707	...	...	6,840,138
Total—Grants							
Contributions							
Operation							
Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals							
...	282,272	...	450,384	732,648	8	...	2,317,872
...
...	282,272	...	450,384	732,648	8	...	2,317,872
Total—Contributions							
Development							
Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals							
...	2,439,613	62,000	8,804,024	11,305,564	73	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Contributions							
National Film Board operations							
To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography							
...	304,000	...	...	304,000	269,658	34,342	376,778
...	319,000	...	...	319,000	281,158	37,842	384,278
National Library							
Grants							
...	11,000	...	...	11,000	11,000	...	11,000
...	61,000	...	...	61,000	55,076	5,924	61,000
...	72,000	...	...	72,000	66,076	5,924	72,000
Contributions							
...	...	...	...	...	...	...	380,000
...	72,000	...	...	72,000	66,076	5,924	452,000
Status of Women—Office of the Co-ordinator							
Grants							
...	8,165,000	...	...	8,165,000	8,165,000	...	8,599,000
...	8,165,000	...	...	8,165,000	8,165,000	...	8,599,000
...	418,213,260	124,254,002	9,287,674	551,754,936	551,685,245	69,691	487,504,538

(S) Statutory transfer payment.

Details of Respondable Amounts

	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Department			
Canadian Identity Program			
Budgetary (respondable revenues)			
Cultural development and heritage			...
Revenue from museum and heritage services	1,125,000	1,356,739	1,262,192
Canadian audio-visual certification office	434,000	370,853	...
Total Program—Budgetary	1,559,000	1,727,592	1,262,192
Parks Canada Program			
Budgetary (respondable revenues)			
Operation	55,535,000	55,394,994	49,910,439
Parks Canada Enterprise Units Revolving Fund	4,980,000	3,566,467	2,934,882
Parks Canada Townsites Revolving Fund	10,156,000	7,186,829	...
Total Program—Budgetary	70,671,000⁽¹⁾	66,148,290	52,845,321
Total Department—Budgetary	72,230,000	67,875,882	54,107,513
Canadian Radio-television and Telecommunications Commission			
Budgetary (respondable revenues)			
Broadcasting	9,533,334	9,533,334	...
Telecommunications	7,797,677	7,797,677	7,813,000
Executive management	6,754,000	6,754,000	2,992,000
Corporate support	6,037,755	6,037,755	2,654,000
Total Program—Budgetary	30,122,766⁽²⁾	30,122,766	13,459,000

		Current year		Previous year
		Estimates	Actual	
		\$	\$	\$
National Film Board				
Budgetary (respondable revenues)				
National Film Board operations				11,097,906
Film production services		1,600,000	1,851,423	...
Print sales		2,500,000	2,745,587	...
Rentals, royalties and miscellaneous		3,700,000	3,299,346	...
Distribution services		1,050,000	1,395,620	...
Total Program—Budgetary		8,850,000	9,291,976	11,097,906
Public Service Commission				
Budgetary (respondable revenues)				
Training programs				
Staff Development and Training Revolving Fund				
Course fees and services		12,500,000	6,954,253	14,444,256
Subsidy		2,798,000	2,998,000	...
Total Program—Budgetary		15,298,000	9,952,253	14,444,256
Total Ministry—Budgetary		126,500,766	117,242,877	93,108,675
(1) This amount was increased from \$56,965,000 to \$70,671,000 during the year.				
(2) This amount was increased from \$29,893,000 to \$30,122,766 during the year.				

Revenues

	Current year		Previous year	
	\$		\$	
Department				
Corporate Management Services Program				
Tax revenues—				
Goods and services tax	159,094		1,771,774	
Total tax revenues	159,094		1,771,774	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	54		790,744	
Refunds of operating expenditures	...		23,796	
Refunds of transfer payments	...		282,586	
Sundries	960,981		844,607	
Proceeds from the disposal of surplus Crown assets	961,035		1,941,733	
Miscellaneous non-tax revenues	764,641		542,126	
	13,133		93,041	
Total non-tax revenues	1,738,809		2,576,900	
Total Program	1,897,903		4,354,674	
Canadian Identity Program				
Non-tax revenues—				
Refunds of previous years' expenditures	57,114		7,892	
Service fees—	...		367,024	
Canadian film and videotape certification	...		1,553	
Proceeds from the disposal of surplus Crown assets	...		...
Miscellaneous non-tax revenues—				
Proceeds from federal-provincial lotteries	51,313,568		50,614,070	
Sundries	45,839		49,427	
	51,359,407		50,663,497	
Total Program	51,416,521		51,039,966	
Parks Canada Program				
Tax revenues—				
Goods and services tax	3,733,755		1,586,248	
Total tax revenues	3,733,755		1,586,248	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	...		...
Refunds of previous years' expenditures	281,118		...	
Refunds of previous years' expenditures	631,420		...	
Privileges, licences and permits	912,538		41,855	
Proceeds from the disposal of surplus Crown assets	1,329		7,841	
Miscellaneous non-tax revenues	...		534,033	
	242,828		371,773	
Total non-tax revenues	1,156,695		955,502	
Total Program	4,890,450		2,541,750	
Total Department	58,204,874		57,936,390	
Canada Information Office				
Non-tax revenues—				
Miscellaneous non-tax revenues	30		...	
Total Program	30		...	
Canadian Radio-television and Telecommunications Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	27,624		19,329	
Adjustments to prior year's payables	67,756		185,329	
	95,380		204,658	
Privileges, licences and permits—				
Broadcasting licence fees	61,193,683		74,235,044	
Telecommunications fees	3,508,878		...	
	64,702,561		74,235,044	
Proceeds from the disposal of surplus Crown assets	26,245		2,687	
Miscellaneous non-tax revenues	70,775		1,236	
Total Program	64,894,961		74,443,625	

Revenues—Continued

	Current year		Previous year	
	\$	\$	\$	\$
National Archives of Canada				
Tax revenues—				
Goods and services tax	4,952	5,447		
Total tax revenues	4,952	5,447		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	10,898	39,001		
Adjustments to prior year's payables	...	56,667		
	10,898	95,668		
Service fees—				
Receipts from photoduplication services	118,855	123,208		
Proceeds from the disposal of surplus Crown assets	211,354	229,869		
Miscellaneous non-tax revenues	2,850	2,052		
Total non-tax revenues	343,957	450,797		
Total Program	348,909	456,244		
National Battlefields Commission				
Tax revenues—				
Goods and services tax	4,325	2,362		
Total tax revenues	4,325	2,362		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	...	23		
Proceeds from the disposal of surplus Crown assets	52	1,821		
Miscellaneous non-tax revenues—				
Section 29.1 of the <i>Financial Administration Act</i>	342,919	254,342		
Miscellaneous non-tax revenues	18,286	16,686		
	361,205	271,028		
Total non-tax revenues	361,257	272,872		
Total Program	365,582	275,234		
National Film Board				
Tax revenues—				
Goods and services tax	292,501	361,810		
Total Program	292,501	361,810		
National Library				
Tax revenues—				
Goods and services tax	28,029	23,430		
Total tax revenues	28,029	23,430		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	122,554	15,576		
Adjustments to prior year's payables	...	24,404		
	122,554	39,980		
Service fees—				
Computerized library services	955,479	756,040		
Canadian University theses program	...	74		
Library delivery service	87,200	97,668		
Duplication services	16,503	23,921		
	1,059,182	877,703		
Proceeds from the disposal of surplus Crown assets	18,815	5,123		
Miscellaneous non-tax revenues	9,379	10,105		
Total non-tax revenues	1,209,930	932,911		
Total Program	1,237,959	956,341		
Public Service Commission				
Tax revenues—				
Goods and services tax	21,363	20,345		
Total tax revenues	21,363	20,345		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	21,508	48,302		
Adjustments to prior year's payables	92,218	290,854		
	113,726	339,156		
Service fees	1,196,671	1,093,627		
Proceeds from the disposal of surplus Crown assets	18,524	16,590		
Miscellaneous non-tax revenues	43,160	62,732		
Total non-tax revenues	1,372,081	1,512,105		
Total Program	1,393,444	1,532,450		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Status of Women—Office of the Co-ordinator		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Services expenditures	9,233	4,305
Adjustments to prior year's payables	11,706	9,577
	20,939	13,882
Proceeds from the disposal of surplus Crown assets	2,516	12,754
Total Program	23,455	26,636
Ministry Summary		
Tax revenues—		
Goods and services tax	4,244,019	3,777,416
Total tax revenues	4,244,019	3,777,416
Non-tax revenues—		
Refunds of previous years' expenditures	2,294,184	2,684,847
Privileges, licences and permits	64,703,890	74,242,885
Service fees	2,374,708	2,461,562
Proceeds from the disposal of surplus Crown assets	1,042,147	1,346,556
Miscellaneous non-tax revenues	52,102,767	51,475,464
Total non-tax revenues	122,517,696	132,211,314
Total Ministry	126,761,715	135,988,730

SECTION 4

1996-97

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

CONTENTS

	<i>Page</i>
Program objective and activity description	4.2
Ministry summary	4.4
Programs by activity	4.6
Transfer payments	4.7
Details of spendable amounts	4.8
Revenues	4.8

Department

Objective

The objective of the Program is to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests and the protection of the health and safety of Canadians, and that citizenship, immigration, refugee and visitor policies and programs are managed consistent with Canada's domestic needs and capacities, and international commitments and responsibilities.

Activity Description

Citizenship registration and promotion

The citizenship registration and promotion activity provides operational policy and program direction on all citizenship matters. It administers and interprets citizenship legislation and participates in community outreach functions to educate clients and the public about citizenship. Services are delivered by local offices serving major centres and outlying communities. These offices assess applications for citizenship grants, proofs and searches, grant citizenship to landed immigrants in Canada, conduct ceremonies to swear-in new Canadians, present citizenship certificates, and respond to inquiries from the public.

In-Canada service

In-Canada service performs detailed immigration secondary examination of persons seeking to enter Canada, immigrant and visitor services, case pre-

sentation and litigation, business immigration, and operates the case processing centres at Vegreville, Alberta, and Mississauga, Ontario. In-Canada service plays a lead role in enforcement and interdiction, controlling illegal migration (through investigation, detention and removal), and managing sensitive cases.

Settlement

Settlement assists in the adaptation, settlement and integration of recently arrived permanent residents - immigrants and refugees - in order to achieve early participation in Canadian society.

International service

International service delivers Canada's immigration programs at Canadian missions abroad. This includes immigrant selection, non-immigrant processing, immigration health services, reporting and liaison, and control and interdiction. International service plays a lead role in international migration and refugee issues and in the coordination of the Department's international activities, particularly with respect to relations with Foreign Affairs and International Trade Canada, other countries and multilateral organizations.

Policy

The policy activity develops the policy agenda for Citizenship and Immigration Canada; assesses the domestic and international environments; anticipates emerging issues and offers timely policy advice and leadership; develops policy proposals with respect to major issues and legal and institu-

tional frameworks domestically and internationally; provides the Minister, Deputy Minister and senior departmental managers with timely policy advice; and supports the departmental executive team in the establishment of a strategic policy agenda.

Corporate services

Corporate services provides management direction, coordination and central administrative services to the Department to enable it to carry out its mission.

Immigration and Refugee Board of Canada

Objective

To meet Canada's legislated immigration and refugee related obligations as a signatory to the 1951 Geneva Convention on the Status of Refugees and 1967 Protocol to the Convention by determining claims to refugee status made by persons from within Canada; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; conducting detention reviews for persons detained for immigration reasons; and hearing appeals from persons who have been denied admission to or have been ordered removed from Canada, Canadian citizens and permanent residents whose family members have been refused landing in Canada, and by the Minister from an adjudicator's decision to grant admission or not to order removal.

Activity Description

Immigration appeal

To hear appeals from refusals of sponsored applications for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees, or by persons in possession of valid visas and appeals by the Minister of an adjudicator's decision to grant admission or not to order removal.

Refugee determination

To hear and decide claims for refugee status within Canada.

Inquiries and detention reviews (adjudication)

To conduct inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and conduct detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

To provide the Board with a complete range of management processes and administrative services.

Ministry Summary

[illegible]

Note. The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total		Total		Total		Total		Total		Total	
	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year	authorities available for use	authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Citizenship registration and promotion	30,771,944	28,026,496	...	...	...	...	...	...	...	...	30,771,944	28,026,496
In-Canada service	167,680,040	163,765,838	...	...	...	...	...	...	...	...	167,680,040	163,765,838
Settlement—												
Budgetary	8,102,503	9,124,917	...	...	314,804,214	298,921,970	...	...	...	...	322,906,717	308,046,887
Non-budgetary	...	...	...	...	...	...	...	...	59,255,699	4,497,610	59,255,699	4,497,610
International service	60,648,498	54,560,246	...	...	...	...	...	...	60,648,498	54,560,246	60,648,498	54,560,246
Policy	9,345,549	8,146,307	...	...	...	...	...	...	...	...	9,345,549	8,146,307
Corporate services	118,968,957	109,724,403	10,000,000	9,361,961	...	...	...	...	...	...	128,968,957	119,086,364
Total Department—												
Budgetary	395,517,491	373,348,207	10,000,000	9,361,961	314,804,214	298,921,970	...	...	...	...	720,321,705	681,632,138
Non-budgetary	...	...	...	...	...	...	...	...	59,255,699	4,497,610	59,255,699	4,497,610
Immigration and Refugee Board of Canada												
Immigration appeal	4,323,540	4,397,120	...	...	...	...	...	...	...	...	4,323,540	4,397,120
Refugee determination	41,513,490	41,277,070	...	...	...	...	...	...	...	...	41,513,490	41,277,070
Inquiries and detention reviews (adjudication)	6,333,720	4,917,950	...	...	...	...	...	...	...	...	6,333,720	4,917,950
Corporate management and services	25,416,731	26,248,253	511,000	511,000	...	...	...	...	...	...	25,927,731	26,759,253
Total Program—Budgetary	77,587,481	76,840,393	511,000	511,000	...	...	...	...	...	...	78,098,481	77,351,393
Total Ministry—												
Budgetary	473,104,972	450,188,600	10,511,000	9,872,961	314,804,214	298,921,970	...	...	...	...	798,420,186	758,983,531
Non-budgetary	...	...	...	...	...	...	...	...	59,255,699	4,497,610	59,255,699	4,497,610

Transfer Payments

Source of authorities

Available from previous years	As shown in			Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	90,000,000	...	...	90,000,000	90,000,000	...	...
...	...	58,569,214	4,705,786	63,275,000	63,275,000	...	...
...	90,000,000	58,569,214	4,705,786	153,275,000	153,275,000	...	90,000,000
Contributions							
Settlement							
...	45,792,000	...	(407,770)	45,384,230	33,961,982	11,422,248	...
...	14,300,000	...	505,111	14,805,111	14,619,850	185,261	...
...	2,200,000	...	22,654	2,222,654	2,208,596	14,058	...
...	2,000,000	...	(600,000)	1,400,000	1,373,155	26,845	...
...	101,943,000	...	(4,225,781)	97,717,219	93,483,387	4,233,832	...
...	166,235,000	...	(4,705,786)	161,529,214	145,646,970	15,882,244	...
...	256,235,000	58,569,214	...	314,804,214	298,921,970	15,882,244	...
...	...	...	...	...	...	...	245,465,865

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department				
Non-budgetary (respendable receipts)				
Loan repayments—Section 119	...	11,854,837	12,116,454	
Total Ministry—Non-budgetary	...	11,854,837	12,116,454	

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Tax revenues—				
Goods and services tax		2,575		3,537
Total tax revenues		2,575		3,537
Non-tax revenues—				
Return on investments—				
Loans, investments and advances—				
Interest on transportation and assistance loans	140,737		147,429	
Refunds of previous years' expenditures—				
Recovery of bad debts	17,053		32,343	
Salary overpayment	960		6,329	
Recoverable adjustment assistance loans	896		1,248	
Immigration adjustment assistance overpayments	7,764		36,850	
Sundries	284,939		598,225	
Refunds of previous years' expenditures	186,265		639,712	
Adjustments to prior year's payables	1,541,213		3,218,162	
	2,039,090		4,532,869	
Privileges, licences and permits—				
Rights of landing	167,345,022		57,793,993	
Citizenship rights fees	14,142,464		10,522,914	
	181,487,486		68,316,907	
Service fees—				
Change of citizenship	17,839,093		17,895,378	
Citizenship status document	3,100,005		3,365,671	
Application fees—				
Permanent residence	87,822,858		35,719,791	
Business application	7,114,427		825	
Dependant less than 19 years	7,465,619		2,418,257	
Employment authorization	12,226,811		9,458,217	
Employment authorization—Group of artists	2,397,962		1,743,342	
Immigration status document	29,993,032		2,934,819	
Visitor visa—Multiple entry	15,941,403		...	
Visitor visa—Family rate	1,170,768		...	
Alternate manner of examination	131,648		128,049	
Replacement or certification of a document	866,078		516,068	
Rate of exchange differential	41,306		36,460	
Student authorization	10,440,442		4,298,290	
Minor violation of <i>Immigration Act</i>	3,502,901		2,966,584	
Rehabilitation - A19(1)(c.1)	118,396		17,010	
Minister's consent to return	221,207		41,171	
Assessment of eligible business or fund				
Amendment of eligible business or fund	12,000		6,000	
	33,000		132,000	

Revenues—Concluded

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Call out/overtime	2,580	1,780	Non-tax revenues—	
Order in council	36,028	29,225	Refunds of previous years' expenditures—	
Family business	152,396	140,775	Refunds of previous years' expenditures	20,864
General services	404,299	58,969	Adjustments to prior year's payables	277,919
Repayment of deportation	60,203	4,710		
Other services	6,994	728,793		
Immigration administration fee—Transportation companies	6,295,312	4,220,650	Proceeds from sales	298,783
	207,396,768	86,862,834	Proceeds from the disposal of surplus Crown assets	44,583
				25,073
			Total non-tax revenues	368,439
			Total Program	371,547
Proceeds from the disposal of surplus Crown assets	41,104	31,951		
Miscellaneous non-tax revenues—			Ministry Summary	233,269
Gains on foreign currency transactions	929	10	Tax revenues—	
Crown owned housing rentals	6,877	15,034	Goods and services tax	5,683
Immigration Act penalties—Transportation companies	900	2,600		
Immigration Act fines	101,048	86,216	Total tax revenues	5,683
Forfeitures	1,908,528	1,188,480		
Removal and detention costs	201,872	557,888	Non-tax revenues—	
Sundries	44,897	17,140	Return on investments	140,737
	2,265,051	1,867,368	Refunds of previous years' expenditures	2,337,873
Total non-tax revenues	393,370,236	161,759,358	Privileges, licences and permits	181,487,486
Total Department	393,372,811	161,762,895	Service fees	207,396,768
Immigration and Refugee Board of Canada			Proceeds from sales	44,583
Tax revenues—			Proceeds from the disposal of surplus Crown assets	66,177
Goods and services tax	3,108	3,487	Miscellaneous non-tax revenues	43,359
				2,265,051
Total tax revenues	3,108	3,487	Total non-tax revenues	393,738,675
			Total Ministry	393,744,358
				161,996,164

SECTION 5

1996-97

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

CONTENTS

	<i>Page</i>
Program objective and activity description	5.2
Ministry summary	5.3
Programs by activity	5.5
Transfer payments	5.6
Details of spendable amounts	5.10
Revenues	5.11

Department

Objective

The objective of the environment program is to make sustainable development a reality in Canada by helping present and future generations of Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Activity Description

A healthy environment

Canadians have concerns about risks to the environment from human activities and the danger that this poses for their own health, and the sustainability of the environment for future generations. They expect that environmental risks be understood, monitored and controlled or prevented. Environment Canada, drawing on its strength in science, responds to these environmental concerns by: providing scientific knowledge and expertise concerning the health of the environment and environmental stressors; developing national strategies and standards; ensuring that those strategies and standards are vigorously applied; and taking a leadership role in the international community in order to represent Canadian interests and advance domestic issues.

Safety from environmental hazards

The lives and property of Canadians are threatened by naturally occurring and human-induced environmental hazards; these range from severe weather and airborne volcanic ash to oil spills and tire fires. In order to minimize risk, Environment Canada, through its research and related scientific

activities, provides services to enable Canadians to protect themselves from hazards. It does this by providing Canadians with timely weather and environmental warnings, and services aimed at reducing the frequency and severity of environmental emergencies.

A greener society

Sustainable development has become a key goal of public policy, within Canada and internationally. The Department provides Canadians with useful and accessible information, readily applicable technologies and tools, and policies that integrate social, economic and environmental considerations, with a view to building their capacity to sustain the environment.

Administration

Canadians desire a lean, efficient, and accountable Government. In response, the administration activity provides strong, integrated management for the Department. It also provides efficient and effective tools, technologies, and advice in support of operations and senior management.

Canadian Environmental Assessment Agency

Objective

To provide effective means of integrating environmental factors into federal planning and decision-making while taking into account public values and the goal of sustainable development by developing, managing and promoting an effective federal environmental assessment review process.

Activity Description

Canadian Environmental Assessment Agency

Provides national and international leadership as the recognized centre for environmental assessment expertise; supports the continuous improvement of the regulatory framework and develops clear, consistently applied rules for all stages of the environmental assessment process; facilitates the harmonization of federal environmental assessment activity across Government and with other jurisdictions; delivers high quality, professional services that assist departments and proponents in satisfying the requirements of the *Canadian Environmental Assessment Act* and the cabinet directive on the assessment of policies and programs; manages public consultations that are fair, impartial and credible, and that lead to better decision-making that furthers the objective of sustainable development; provides timely advice to the federal Government on the effective implementation of both the Act and the values on which it is based; and, continues to improve the efficiency of the federal environmental assessment process through measures such as cost recovery, and in so doing supports government-wide management reform initiatives.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	439,594,000	...	...	1	Operating expenditures				
...	...	26,274,319	...	1a	Transfer of \$303,486 from Environment Vote 5				
...	...	12,624,695	...	1b	Transfer of \$117,632 from Environment Vote 5				
...	...	421,118	...		Transfer from: Vote 5				
...	...	534,000	...		TB Vote 15 ⁽¹⁾				
...	439,594,000	38,899,014	955,118		Total—Vote 1	466,142,789	13,305,343	...	518,415,552
...	29,741,000	...	...	5	Capital expenditures				
...	...	...	(421,118)		Transfer to: Vote 1				
...	...	...	(1,207,553)		Vote 10				
...	29,741,000	...	(1,628,671)		Total—Vote 5	27,886,138	226,191	...	49,814,478
...	40,085,400	...	...	10	Grants and contributions				
...	...	5,043,400	...	10a	Grant and contributions				
...	...	3,233,000	...	10b	Transfer of \$1,207,553 from Environment Vote 5				
...	...	1,207,553	...		Transfer from Vote 5				
...	40,085,400	8,276,400	1,207,553		Total—Vote 10	48,402,326	1,167,027	...	54,482,716
...	48,645	...	...	(S)	Minister of the Environment—Salary and motor car allowance	48,645	...	...	48,645
115,172	...	...	255,337	(S)	Spending of proceeds from the disposal of surplus Crown assets	311,930	...	58,579	316,555
...	36,887,000	...	1,412,000	(S)	Contributions to employee benefit plans	38,299,000	...	...	37,672,000
115,172	546,356,045	47,175,414	2,201,337		Total Department—Budgetary	581,090,828	14,698,561	58,579	660,749,946
...	7,394,000	...	...	15	Canadian Environmental Assessment Agency				
...	...	3,610,017	...	15a	Program expenditures				
...	7,394,000	3,610,017	...		Total—Vote 15	9,615,859	1,388,158	...	...
...	...	...	670	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	670	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Contributions to employee benefit plans	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$
...	598,000	...	...	598,000		598,000	...	...	...	...
...	7,992,000	3,610,017	670	11,602,687		Total Program—Budgetary	10,213,859	1,388,158	670	...
115,172	554,348,045	50,795,431	2,202,007	607,450,655		Total Ministry—Budgetary	591,304,687	16,086,719	59,249	660,745,946

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) TB Vote 15—Training assistance.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
A healthy environment	210,783,560	206,011,329	5,992,362	5,983,986	30,262,297	29,133,473	6,259,000	5,936,508	...	...	240,779,219	235,192,280
Safety from environmental hazards	168,820,652	165,073,872	11,464,861	11,262,045	3,010,994	3,010,993	24,646,000	25,964,781	...	...	158,650,507	153,382,129
A greener society	122,080,176	115,839,301	9,446,282	9,432,609	16,296,062	16,257,860	24,614,000	21,033,466	...	...	123,208,520	120,496,304
Administration	72,004,898	70,826,001	1,208,824	1,207,498	...	...	4,000	13,384	...	...	73,209,722	72,020,115
Sub-total	573,689,286	557,750,503	28,112,329	27,886,138	49,569,353	48,402,326	55,523,000	52,948,139	...	...	595,847,968	581,090,828
Revenues netted against expenditures	(55,523,000)	(52,948,139)	...	...	...	...	(55,523,000)	(52,948,139)	...	...	...	...
Total Department—Budgetary	518,166,286	504,802,364	28,112,329	27,886,138	49,569,353	48,402,326	...	...	...	...	595,847,968	581,090,828
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	11,165,987	9,922,104	167,500	144,247	1,087,600	407,920	818,400 ⁽¹⁾	260,412	...	...	11,602,687	10,213,859
Revenues netted against expenditures	(818,400)	(260,412)	...	...	...	...	(818,400)	(260,412)	...	...	...	...
Total Program—Budgetary	10,347,587	9,661,692	167,500	144,247	1,087,600	407,920	...	...	...	...	11,602,687	10,213,859
Total Ministry—Budgetary	528,513,873	514,464,056	28,279,829	28,030,385	50,656,953	48,810,246	...	...	...	...	607,450,655	591,304,687

(1) This amount was increased from \$263,000 to \$818,400 during the year.

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Department	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates				\$	\$	\$	\$
	\$	\$	\$	\$		\$	\$	\$	\$
Department									
Grants									
A healthy environment									
Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer									
...	1,849,000	...	(514,788)	1,334,212		1,334,212	...	...	1,849,000
...	17,000	...	...	17,000		17,000	...	...	17,000
...	3,907,000	...	...	3,907,000		3,907,000	...	...	6,330,000
...	...	2,800,000	...	2,800,000		1,673,514	1,126,486	...	2,347,505
...	5,773,000	2,800,000	(514,788)	8,058,212		6,931,726	1,126,486	...	10,543,505
Safety from environmental hazards									
...	875,000	...	(1,200)	873,800		873,800	...	...	1,080,000
...	17,000	...	...	17,000		17,000	...	...	17,000
...	892,000	...	(1,200)	890,800		890,800	...	...	1,097,000
A greener society									
...	534,000	...	(120,000)	414,000		410,476	3,524	...	685,000
...	1,700,000	...	...	1,700,000		1,700,000	...	...	2,175,000
...	2,234,000	...	(120,000)	2,114,000		2,110,476	3,524	...	2,860,000
...	...	...	...	...		...	...	...	34,000
...	8,892,000	2,800,000	(635,988)	11,063,012		9,933,002	1,130,010	...	14,534,505
Contributions									
A healthy environment									
Contribution to the Organization for Economic Cooperation and Development—Chemicals controls program									
...	125,000	...	(125,000)	...		...	...	...	156,588
...	1,100,000	...	50,000	1,150,000		1,149,927	73	...	1,035,017
...	2,500,000	...	...	2,500,000		2,500,000	...	...	2,500,000
...	870,000	...	(792,999)	77,001		77,001	...	...	1,030,117
...	144,000	...	70,599	214,599		214,598	1	...	200,496

...	29,000	...	10,798	39,798	...	39,797	1	...	88,146
...	13,000	...	500	13,500	...	13,500	...	...	13,500
...	8,000	...	(8,000)	...	...	...	...	...	...
...	205,000	...	...	205,000	...	205,000	...	...	205,000
...	2,982,300	...	57,000	3,039,300	...	3,039,146	154	...	3,208,658
...	180,000	...	(300)	179,700	...	179,700	...	...	200,000
...	1,330,000	...	104,310	1,434,310	...	1,433,144	1,166	...	1,634,000
...	200,000	...	...	200,000	...	200,000	...	...	250,000
...	325,000	...	...	325,000	...	325,000	...	...	340,000
...	...	...	37,500	37,500	...	37,500	...	...	...
...	...	...	1,199,771	1,199,771	...	1,199,770	1	...	...
...	...	...	54,960	54,960	...	54,960	...	...	...
...	...	...	125,000	125,000	...	125,000	...	...	...
...	...	...	155,000	155,000	...	155,000	...	...	...
...	...	...	173,000	173,000	...	173,000	...	...	...
...	...	...	489,646	489,646	...	489,645	1	...	...
...	...	...	581,300	581,300	...	580,593	707	...	...
...	763,000	...	...	763,000	...	763,000	...	...	778,000
...	335,000	...	65,000	400,000	...	400,000	...	...	400,000
...	1,797,000	...	...	1,797,000	...	1,797,000	...	...	...
...	1,303,000	...	42,700	1,345,700	...	1,345,670	30	...	1,299,059
...	500,000	...	...	54,000	...	54,000	...	...	759,088
...	2,250,000	...	...	500,000	...	499,796	204	...	...
...	...	...	...	2,250,000	...	2,250,000	...	...	2,250,000
...	2,900,000	...	...	2,900,000	...	2,900,000	...	...	2,700,000
...	19,913,300	...	2,250,785	22,204,085	...	22,201,747	2,338	...	19,047,669

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	1,693,000	...	227,194	1,920,193	1	...	2,163,440
...	200,000	...	...	200,000	...	...	270,000
...	1,893,000	...	227,194	2,120,193	1	...	2,433,440
<i>A greener society</i>							
...	200,000	...	...	200,000	...	...	624,740
...	850,000	...	(149,999)	700,001	...	...	850,000
...	509,100	...	(139,100)	370,000	...	...	600,000
...	752,000	...	(270,850)	481,150	135	...	751,090
...	...	...	268,250	268,196	54	...	...
...	...	...	100,000	100,000	...	...	...
...	...	...	10,000	10,000	...	...	...
...	...	...	190,000	190,000	...	...	...
...	...	...	80,000	80,000	...	...	...
...	...	...	25,000	25,000	...	...	...
...	...	...	1,500	1,500	...	...	...
...	...	...	11,300	11,300	...	...	...
...	...	...	2,000	2,000	...	...	...
...	...	...	100,000	100,000	...	...	...
...	30,000	...	500	30,500	...	...	179,547
...	600,000	...	...	600,000	...	...	600,000
...	...	4,200,000	(111,604)	4,088,395	1	...	4,093,267
...	...	1,083,000	(743,000)	340,000	...	...	...

Contributions under the Action 21 Program to help Canadians

take individual and collective actions in their communities

in support of a greener society

Contribution to Terrachoice Environmental Services Inc. to

support the management and operations of the environmental

choice program

Contribution to the Centre for Sustainable Transportation

Administration

Items not required for the current year

Activities not required for the current year

Total—Contributions

Departmental Summary by Activity

A healthy environment

Safety from environmental hazards

A greener society

Administration

Activities not required for the current year

Total Department

Canadian Environmental Assessment Agency

Contributions

Contributions to assist public participation in environmental

assessment reviews

Contribution to the Province of Quebec—James Bay

and Northern Quebec Agreement

Total Program

Total Ministry

5,194,000

160,400

(157,072)

5,197,328

1,245,000

33,000

92,250

16,387

1,337,250

49,387

14,182,062

(674,438)

14,182,062

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

...

Details of Respendable Amounts

Department	Current year			Previous year		
	Estimates		Actual	Estimates		Actual
	\$	\$	\$	\$	\$	\$
Budgetary (respendable revenues)						
A healthy environment						
Revenues received from other Government departments:						
Indian Affairs and Northern Development						
Arctic environmental strategy						
Other services	350,000	355,500	521,230			
National Defence	35,000	129,284	1,950			
Miscellaneous services	155,000	203,500	165,000			
Other departments	200,000	75,000	57,500			
Ocean dumping application fees	140,000	86,117	184,568			
Waste and contaminated soils	466,000	451,485	271,746			
Miscellaneous services						
External revenues:						
Information products						
Publications	320,000	71,864	110,000			
Training	21,900	154,770	50,000			
Other	48,100	39,113	...			
Scientific and professional services						
Hydraulics laboratory	150,000	55,272	46,100			
Air water interactions	200,000	30,391	136,784			
Quality assurance program	300,000	247,876	240,102			
Scientific and analytical projects - NWRI	187,000	683,993	101,000			
B.C. Laboratory Services Agreement	2,090,000	1,579,256	428,413			
Exhaust emissions testing	125,000	335,942	405,000			
Northern Rivers Basin Study	...	...	76,950			
Lake of the Woods/Lac Seul	140,000	190,861	...			
Wildlife studies and surveys	251,000	106,288	157,000			
Other	206,000	320,237	76,057			
Regulatory services						
Ocean dumping application fees	225,000	122,500	147,500			
Entry fee Cap Tourmente	166,000	111,391	98,641			
Shellfish area monitoring	110,000	139,488	...			
Other	31,000	68,443	45,947			
Realty revenue	275,000	123,779	234,401			
Miscellaneous	67,000	254,158	46,500			
	6,259,000	5,936,508	3,602,389			
Safety from environmental hazards						
Revenues received from other Government departments:						
Transport Canada						
Aviation weather services	9,990,000	7,442,069	9,858,166			
Automated weather observation stations	125,000	178,133	830,993			
Other services						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						
Ice services						
Revenues received from other Government departments:						
Transport Canada						
Other services						
Indian Affairs and Northern Development						
Hydrometric gauging stations—						
Yukon						
Northwest Territories						
Other services						
Fisheries and Oceans						

Details of Spendable Amounts—Concluded

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Other services	15,000	56,949	1,710	
Canadian Heritage				
Hydrometric services	152,000	86,040	91,430	
Other departments:				
Miscellaneous services	195,000	364,777	175,580	
External revenues:				
Information products				
Data extracts/Access	739,000	737,822	332,030	
Publications	1,263,000	289,071	92,000	
Training activities/Products	120,000	132,123	...	
Other	25,000	3,122	33,000	
Scientific and professional services				
Meteorological services	296,000	161,003	...	
Research and analysis		3,325	91,000	
Ice services			146,000	
Hydrometric services	6,304,000	4,627,899	4,988,580	
Other	56,000	548,726	133,000	
Realty revenue				
Montreal Biosphere entry fees	325,000	198,234	251,169	
Other	91,000	125,637	94,000	
Miscellaneous	27,000	18,174	65,500	
	24,614,000	21,033,466	19,270,317	
Administration				
Revenues received from other Government departments	...	8,966	...	
External revenues	4,000	4,418	...	
	4,000	13,384	...	
Total Department—Budgetary	55,523,000	52,948,139	46,991,656	
Canadian Environmental Assessment Agency				
Cost recovery from other Government departments for:				
Training, information and publications	122,000	66,963	63,487	
External revenues for:				
Training, information and publications	141,000	48,276	87,694	
Federal-provincial recoveries	555,400	145,173	105,273	
Total Program—Budgetary	818,400⁽¹⁾	260,412	256,454	
Total Ministry—Budgetary	56,341,400	53,208,551	47,248,110	

(1) This amount was increased from \$263,000 to \$818,400 during the year.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	1,100,047		609,325	
Total tax revenues	1,100,047		609,325	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of transfer payments	9,752		40,309	
Reimbursement of operating and maintenance expenditures	1,106,543		1,710,566	
Reimbursement of capital expenditures	...		720	
Sundries	123,925		4,988	
Adjustments to prior year's payables	1,089,824		3,113,413	
	2,330,044		4,869,996	
Privileges, licences and permits—				
Taxidermist and aviculture licences	28,660		45,311	
Bird hunting permits	2,539,139		2,937,710	
Other services	281,023		163,256	
	2,848,822		3,146,277	
Service fees—				
Hydrometric recoveries	368,149		607,815	
Other water related recoveries	684,105		786,619	
	1,052,254		1,394,434	
Proceeds from the disposal of surplus Crown assets	255,337		309,510	
Miscellaneous non-tax revenues	831,910		894,511	
Total non-tax revenues	7,318,367		10,614,728	
Total Department	8,418,414		11,224,053	
Canadian Environmental Assessment Agency				
Tax revenues—				
Goods and services tax	2,478		...	
Total tax revenues	2,478		...	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Non-tax revenues—		
Refunds of previous years' expenditures	18,689	...
Proceeds from the disposal of surplus Crown assets	670	...
Miscellaneous non-tax revenues	20	...
Total non-tax revenues	19,379	...
Total Program	21,857	...
Ministry Summary		
Tax revenues—		
Goods and services tax	1,102,525	609,325
Total tax revenues	1,102,525	609,325
Non-tax revenues—		
Refunds of previous years' expenditures	2,348,733	4,869,996
Privileges, licences and permits	2,848,822	3,146,277
Service fees	1,052,254	1,394,434
Proceeds from the disposal of surplus Crown assets	256,007	309,510
Miscellaneous non-tax revenues	831,930	894,511
Total non-tax revenues	7,337,746	10,614,728
Total Ministry	8,440,271	11,224,053

SECTION 6

1996-97

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Office of the Superintendent of Financial Institutions

CONTENTS

	<i>Page</i>
Program objective and activity description	6.2
Ministry summary	6.4
Programs by activity	6.9
Transfer payments	6.11
Details of spendable amounts	6.13
Revenues	6.14

Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and economic policies

The development of policies and provision of advice pertaining to:

- the domestic and international economic and financial situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- legislation governing federally-regulated financial institutions;
- the Canadian tax system;
- the economic and fiscal implications of micro-economic policies and programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations;
- Canadian social policy and programs;
- tariffs, international trade, development assistance and international financial relations;
- financial and borrowing issues as they relate to Crown corporations; and

- privatization of Crown corporations and other corporate holdings and the commercialization/privatization of Government services.

Domestic coinage

The provision of funds for the production of domestic coinage.

International financial organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description*Interest costs*

The provision of funds for interest costs on: unamortured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and issuing costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Canada Retail Debt Agency

This activity provides for the operations of the CRDA, which is responsible for the Government's retail debt program.

Federal-Provincial Transfer Payments Program

Objective

To provide funds for payments to provincial and territorial governments under various statutory authorities.

Activity Description*Federal-Provincial Transfer Payments*

The provision of funds for payments to provincial and territorial governments under the Constitution Acts, the *Federal-Provincial Fiscal Arrangements Act* and other statutory authorities and agreements.

Special Program

Objective

To provide for a non-budgetary payment in respect of Canada's equity interest in the Hibernia Project.

Auditor General**Objective**

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative auditing

The audit of the Accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Department of National Revenue causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act* (the *CITT Act*) of complaints by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister or Deputy Minister of National Revenue under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;

- requests from domestic producers for tariff relief on imported textile inputs for production;
- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments and determinations.

- references under the *CITT Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Ministry Summary

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$							
							Department			
							Financial and Economic Policies Program			
						1	Program expenditures			
						1b	Program expenditures			
							Transfer from TB Vote 5 ⁽¹⁾			
							Total—Vote 1	52,202,904	331,136	...
						5	Grants and contributions			58,322,422
						(S)	Minister of Finance—Salary and motor car allowance	333,618,729	69,872,271	...
						(S)	Payments (encashment of notes) to the International Development Association (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	48,645	...	48,645
						(S)	Payments to the International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2). Limit is SDR 225,000,000	199,000,000	...	217,978,700
							Unused authority of SDR 178,302,414 at beginning of year (converted to Cdn \$ at that time)			
							Exchange valuation adjustment to the unused authority at year end			
							Total	33,094,406	...	29,558,943
						(S)	Contributions to employee benefit plans			
						(S)	Payments (encashment of notes) to the Global Environment Facility of the International Bank for Reconstruction and Development (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	5,360,000	...	5,151,000
							Purchase of domestic coinage	1,000,000	...	2,100,000
						(S)	Payment of liabilities previously transferred to revenues	69,822,930	...	49,914,701
						(S)	Refunds of amounts credited to revenues in previous years	227,298	...	213,322
						(S)	Spending of proceeds from the disposal of surplus Crown assets	6,817	...	55,090
						(S)	Appropriations not required for the current year	...	14,906	16,823
							Total budgetary	694,381,729	702,118,313	310,295,074
										812,872,637

International Finance Corporation

L10 Payments, representing the full amount of Canada's subscription in 1996-97, in an amount not to exceed US \$7,073,000 in accordance with the *Bretton Woods and Related Agreements Act*, for the purpose of capital subscriptions in the International Finance Corporation (IFC), notwithstanding that payments may exceed the equivalent in Canadian dollars estimated at \$9,900,000 on March 31, 1995 and confirmation that there is no callable capital at the IFC (Gross)

9,900,000 ... 9,900,000 9,540,704 359,296 ... 9,778,423

International Development Association

L15 Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$276,333,333 to the International Development Association in accordance with the *Bretton Woods and Related Agreements Act* (Gross)

1 276,333,332 276,333,333 216,370,000 59,963,333 ... 276,333,333

European Bank for Reconstruction and Development (EBRD)

(S) (L) Payments to the European Bank for Reconstruction and Development in accordance with the *European Bank for Reconstruction and Development Agreement Act* (Gross)

11,000,000 ... (11,000,000) 16,274,468

International Monetary Fund—Enhanced Structural Adjustment Facility

(S) (L) Issuance of loans to the International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1). Limit is SDR 500,000,000 (Gross)

Unused authority of SDR 278,156,250 at beginning of year (converted to Cdn \$ at that time)
Exchange valuation adjustment to the unused authority at year end

195,300,000 ... (195,300,000) ... 552,398,842 ... 552,398,842
(15,802,382) (15,802,382) (15,802,382)
(211,102,382) 536,596,460

144,735,700 ... 391,860,760 146,675,956

Petro-Canada Limited

(S) (L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 22. Limit \$1,000,000,000 (Gross)

27,228,147 ... 27,228,147

(S) (L) Subscriptions for common shares of Petro-Canada Limited pursuant to the *Petro-Canada Limited Act*, section 5. Limit \$4,900,000,000 (Gross)

1,573,645,679 ... 1,573,645,679

Appropriations not required for the current year

16,274,468

Total non-budgetary

370,646,404 60,322,629 1,992,734,586 465,336,648

Total Program—

Budgetary

Non-budgetary

354,111,019 755,694,000 963,000 (35,872,903) 1,074,895,116 812,872,637

2,153,272,668 216,200,001 ... 54,230,950 2,423,703,619 465,336,648

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	47,800,000,000	(2,300,000,000)	(316,259,404)	45,183,740,596	(S)	45,183,740,596	...	...	46,876,582,900
...	47,800,000,000	(2,300,000,000)	(316,259,404)	45,183,740,596		45,183,740,596	...	...	46,876,582,900
...	1,129,000,000	...	...	1,129,000,000	20	1,121,644,714	7,355,286	...	1,195,689,398 ⁽²⁾
...	...	50,000,000	...	50,000,000	21a	50,000,000	...	...	...
...	38,000,000	(8,000,000)	130,870	30,130,870	(S)	30,130,870	...	...	38,130,870
...	8,796,000,000	(303,000,000)	235,180,000	8,728,180,000	(S)	8,728,180,000	...	...	8,800,587,000
...	15,047,000,000	(136,000,000)	213,000	14,911,213,000	(S)	14,911,213,000	⁽³⁾ ...
...	(447,000,000)	3,000,000	(539,307)	(444,539,307)	(S)	(444,539,307)	...	...	(417,054,357)
...	(2,031,000,000)	16,000,000	392,000	(2,014,608,000)	(S)	(2,014,608,000)	...	...	...
...	...	...	5,979,000	5,979,000	(S)	5,979,000	...	...	312,452,000
...	...	...	20,790,931	20,790,931	(S)	20,790,931	...	...	81,635,204
...	22,532,000,000	(378,000,000)	262,146,494	22,416,146,494		22,408,791,208	7,355,286	...	10,011,440,115 ⁽²⁾
...	...	...	...	961,000,000	(S)	961,000,000	...	...	...
70,645,665	...	...	...	70,645,665	(S)	637,567	...	70,008,098	506,271
70,645,665	...	...	...	1,031,645,665		961,637,567	...	70,008,098	1,482,280,852
70,645,665	...	961,000,000	...	1,031,645,665		961,637,567	...	70,008,098	1,482,787,123

Ministry Summary—Concluded

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities				
	Main Estimates	Supplementary Estimates	\$				\$	\$	\$	\$	\$
\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$	\$
						Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>					
						Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent					
73,947,393	...	...	...	73,947,393	(S)	Spending of proceeds from the disposal of surplus Crown assets	(2,451,640)	...	76,399,033	1,601,554	
...	...	...	1,275	1,275				153	...	1,122	129
73,947,393	2,538,000	63,418	259,921	76,808,732		Total Program—Budgetary	273,577	135,000	76,400,155	4,519,781	
						Total Ministry—Budgetary					
498,704,077	71,147,177,000	(1,714,455,732)	(89,509,658)	69,841,915,687		Non-budgetary	69,306,248,653	78,963,707	456,703,327	59,246,970,773 ⁽²⁾	
5,528,272,668	283,200,001	...	54,230,950	6,805,703,619			(347,520,399)	73,489,433	7,139,734,586	36,524,370	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) During the year, Transfer Payments to the Territorial Government

\$1,195,689,398.

(3) In 1995-96, Established Programs Financing payments o

of \$2,365,270,000 were reported under the Ministry of H

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$
Financial and Economic Policies Program																		
Financial and economic policies	37,224,015	31,970,133	...	251,269	...	...	...	...	...	...	...	...	...	...	...	37,224,015	32,199,875	...
Domestic coinage	69,822,930	69,822,930	...	...	...	...	...	...	...	...	...	...	...	...	...	69,822,930	69,822,930	...
International financial organizations—																		
Budgetary	...	...	...	...	...	...	946,863,657	566,713,135	...	...	...	...	...	...	...	946,863,657	566,713,135	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,423,703,619	2,423,703,619	...
Administration	24,726,514	28,443,544	...	2,258,972	...	...	...	...	...	3,742,000	5,056,727	...	...	...	...	20,984,514	25,645,789	...
Sub-total—																		
Budgetary	131,773,459	130,236,607	...	2,510,241	...	...	946,863,657	566,713,135	...	3,742,000	5,078,254	...	...	...	...	1,074,895,116	694,381,729	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,423,703,619	2,423,703,619	...
Revenues netted against expenditures	(3,742,000)	(5,078,254)	...	...	...	...	...	...	...	(3,742,000)	(5,078,254)	...	...	...	...	...	...	...
Total Program—																		
Budgetary	128,031,459	125,158,353	...	2,510,241	...	...	946,863,657	566,713,135	...	...	...	...	...	...	...	1,074,895,116	694,381,729	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,423,703,619	2,423,703,619	...
Public Debt Program																		
Interest costs	44,791,969,325	44,791,969,325	...	...	...	...	...	...	...	...	...	...	...	...	...	44,791,969,325	44,791,969,325	...
Servicing and issuing costs	365,001,102	365,001,102	...	...	...	...	...	...	...	...	...	...	...	...	...	365,001,102	365,001,102	...
Canada Retail Debt Agency	26,770,169	26,770,169	...	...	...	...	...	...	...	...	...	...	...	...	...	26,770,169	26,770,169	...
Total Program—Budgetary	45,183,740,596	45,183,740,596	...	...	...	...	...	...	...	...	...	...	...	...	...	45,183,740,596	45,183,740,596	...
Federal-Provincial Transfer Payments Program—																		
Budgetary	...	...	...	...	...	...	22,416,146,494	22,408,791,208	...	...	...	...	...	...	...	22,416,146,494	22,408,791,208	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Special Program—																		
Budgetary	70,645,665	637,567	...	...	...	...	961,000,000	961,000,000	...	...	...	...	...	...	...	1,031,645,665	961,637,567	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	69,000,000	53,833,197	...	69,000,000	53,833,197	...
Total Department—																		
Budgetary	45,382,417,720	45,309,536,516	...	2,510,241	24,324,010,151	23,936,504,343	...	...	...	...	...	...	...	...	...	69,706,427,871	69,248,551,100	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	2,492,703,619	424,479,601	...	2,492,703,619	424,479,601	...

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Auditor General	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Legislative auditing	49,945,234	48,964,493	...	...	380,000	374,518	...	...	...	...	50,325,234	49,339,011
Total Program—Budgetary	49,945,234	48,964,493	...	...	380,000	374,518	...	...	...	...	50,325,234	49,339,011
Canada Deposit Insurance Corporation—Non-budgetary	...	...	...	...	...	...	...	...	4,373,000,000 (772,000,000)	...	4,373,000,000	(772,000,000)
Canadian International Trade Tribunal—Budgetary	8,331,850	7,851,994	22,000	232,971	...	...	...	...	...	...	8,353,850	8,084,965
Office of the Superintendent of Financial Institutions												
Financial institutions supervision and actuarial services	116,245,086	39,703,474	459,000	1,164,811	...	...	40,154,000	40,853,354	...	...	76,550,086	14,931
Civil service insurance actuarial liability adjustment	258,646	258,646	...	...	...	...	...	...	...	...	258,646	258,646
Sub-total	116,503,732	39,962,120	459,000	1,164,811	...	...	40,154,000	40,853,354	...	...	76,808,732	273,577
Revenues netted against expenditures	(40,154,000)	(40,853,354)	...	...	...	...	(40,154,000)	(40,853,354)	...	...	...	...
Total Program—Budgetary	76,349,732	(891,234)	459,000	1,164,811	...	...	...	...	...	...	76,808,732	273,577
Total Ministry—Budgetary	45,517,044,536	45,365,461,769	481,000	3,908,023	24,324,390,151	23,936,878,861	...	...	...	...	69,841,915,687	69,306,248,653
Non-budgetary	...	...	...	...	...	...	...	...	6,865,703,619 (347,520,399)	...	6,865,703,619	(347,520,399)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Financial and Economic Policies Program							
Grants							
International financial organizations							
To meet commitments made by Canada under multilateral debt reduction agreements	229,000,000	...	174,491,000	403,491,000	333,618,729	69,872,271	325,774,689
Contributions							
International financial organizations							
To meet commitments made by Canada under multilateral debt service reductions agreements	174,491,000	...	(174,491,000)	...	...	...	...
Other transfer payments							
International financial organizations							
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>	201,880,000	...	(2,880,000)	199,000,000	199,000,000	...	217,978,700
(S) Payments to International Monetary Fund's Enhanced Structural Adjustment Facility	354,096,113	35,900,000	(46,623,456)	343,372,657	33,094,406	310,278,251	29,558,943
(S) Payments to Global Environment Facility of the International Bank for Reconstruction and Development	...	1,000,000	...	1,000,000	1,000,000	...	2,100,000
Total—Other transfer payments	354,096,113	238,780,000	(49,503,456)	543,372,657	233,094,406	310,278,251	249,637,643
Total Program	354,096,113	642,271,000	(49,503,456)	946,863,657	566,713,135	69,872,271	575,412,332
Federal-Provincial Transfer Payments Program							
Grants							
Grant to the province of Newfoundland as compensation for the suspension of payments pursuant to the <i>Newfoundland Additional Financial Assistance Act</i> (1966)							
Other transfer payments	...	50,000,000	...	50,000,000	50,000,000	...	...
Transfer payments to the territorial governments							
(S) Statutory subsidies	1,129,000,000	...	...	1,129,000,000	1,121,644,714	7,355,286	1,195,689,398
(S) Fiscal equalization	38,000,000	(8,000,000)	130,870	30,130,870	30,130,870	...	38,130,870
(S) Canada health and social transfer	8,796,000,000	(303,000,000)	235,180,000	8,728,180,000	8,728,180,000	...	8,800,587,000
(S) Youth allowances recovery	15,047,000,000	(136,000,000)	213,000	14,911,213,000	14,911,213,000	...	...
(S) Alternative payments for standing programs	(447,000,000)	3,000,000	(539,307)	(444,539,307)	(444,539,307)	...	(417,054,357)
...	(2,031,000,000)	16,000,000	392,000	(2,014,608,000)	(2,014,608,000)	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	
	Main Estimates	Supplementary Estimates				Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	5,979,000	5,979,000	(S) Fiscal stabilization	5,979,000	...
...	...	...	20,790,931	20,790,931	(S) Public utilities income tax transfer	20,790,931	...
...	22,532,000,000	(428,000,000)	262,146,494	22,366,146,494	Total—Other transfer payments	22,358,791,208	...
...	22,532,000,000	(378,000,000)	262,146,494	22,416,146,494	Total Program	22,408,791,208	...
...	...	961,000,000	...	961,000,000	Special Program	961,000,000	...
...	...	961,000,000	...	961,000,000	Other transfer payments	961,000,000	...
...	...	961,000,000	...	961,000,000	(S) Sales tax adjustment assistance	961,000,000	...
...	...	961,000,000	...	961,000,000	Total Program	961,000,000	...
354,096,113	23,174,271,000	583,000,000	212,643,038	24,324,010,151	Total Department	23,936,504,343	...
...	380,000	...	...	380,000	Auditor General	374,518	...
...	380,000	...	...	380,000	Contributions	374,518	...
...	380,000	...	...	380,000	Legislative auditing	374,518	...
...	380,000	...	...	380,000	Canadian Comprehensive Auditing Foundation	374,518	...
...	380,000	...	...	380,000	Total Program	374,518	...
354,096,113	23,174,651,000	583,000,000	212,643,038	24,324,390,151	Total Ministry	23,936,878,861	...

(S) Statutory transfer payment.

(1) During the year, Transfer Payments to the Territorial Governments Program was transferred from the Ministry of Indian Affairs and Northern Development. Therefore, the previous year's transfer payments have been restated by \$1,195,689,398.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Financial and Economic Policies Program				
Budgetary (respendable revenues)				
Administration				
Expenditures for goods and services recovered from Treasury Board and the Office of the Comptroller General	3,742,000	5,078,254	5,267,704	
Total Department—Budgetary	3,742,000	5,078,254	5,267,704	
Canada Deposit Insurance Corporation				
Non-budgetary (respendable receipts)				
Repayment of advances to the Corporation	...	872,000,000	933,000,000	
Total Program—Non-budgetary	...	872,000,000	933,000,000	
Office of the Superintendent of Financial Institutions				
Budgetary (respendable revenues)				
Financial institutions supervision and actuarial services	40,154,000			
Assessments on:				
Canadian Payments Association	...	12,771	16,803	
Banks, trust and loan companies	...	14,010,042	15,150,606	
Insurance companies	...	21,672,584	16,640,764	
Investment companies	...	45,077	...	
Co-operative credit societies	...	342,352	374,372	
	40,154,000	36,082,826	32,182,545	

(1) Breakdown of amount as shown in the Main Estimates not available.

Services provided to Canada Deposit Insurance Corporation	...	151,788	153,405
Services provided to Canada Pension Plan	...	1,375,197	1,311,203
Fees collected under <i>Pension Benefits Standards Act</i>	...	3,178,204	2,774,457
Other revenues netted against expenditures	...	47,186	55,471
Refunds of previous years' expenditures	...	(2,126)	3,976
Adjustments to prior year's payables	...	20,279	...
Total Program—Budgetary	40,154,000⁽¹⁾	40,853,354	36,481,057

Total Ministry—Budgetary	43,896,000	45,931,608	41,748,761
Non-budgetary	...	872,000,000	933,000,000

Revenues

Department	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Financial and Economic Policies Program				
Tax revenues—				
Goods and services tax	20,641	21,111	...	176,798
Total tax revenues	20,641	21,111	...	7,972,304
			1,323,116	24,414
Non-tax revenues—				...
Return on investments— ⁽¹⁾				28,422
Loans, investments and advances—			1,314,409	32,054
Canada Deposit Insurance Corporation	87,928,815	123,199,316	...	24,596
Bank of Canada—Transfer of profit	1,310,053,569	1,841,162,874	...	3,570,948
Canada Development Investment Corporation—			1,324,905	4,073,599,618
Dividend	29,936,187	10,000,000		
Petro-Canada Limited—Dividend	9,878,021	28,463,021		
Federal-provincial fiscal arrangements	58,944	58,944		
Municipal Development and Loan Board	1,530,039	1,810,764	218,343	62,041,450
Winter capital projects fund	1,836,506	2,263,747	5,584,366	1,925
Jamaica	5,419,518	2,607,463	723,737	576,117
United Kingdom—United Kingdom Financial Agreement Act, 1946	3,555,296	4,225,001	6,526,446	62,619,492
Deferred interest	4,215,862	4,215,862		
International Monetary Fund—Enhanced Structural Adjustment Facility	27,675,758	22,229,917	24,900	70,257
Ottawa Civil Service Recreational Association	7,414	2,680	5,486	3,279
Foreign exchange accounts—			30,386	73,536
International reserves held in the Exchange Fund Account—				
Transfer of profit	1,466,736,362	1,383,292,160	445,000,411	228,094,579
International Monetary Fund—Subscriptions—Transfer of profit	33,124,055	40,328,319	158,048	148,286
Current assets—Cash—				
Interest—Chartered banks	22,866,727	39,379,101	16,823	14,906
Interest—Short term deposits	205,803,459	330,571,287	...	...
Consolidated accounts—			41,719,812	...
Employment Insurance Account	...	227,859,339		
Other accounts—				
Agriculture and Agri-Food—			2,228,578	2,174,937
Canadian Part-Munuel Agency Revolving Fund	...	50,040		
Canadian Heritage—				
Canadian Heritage Revolving Funds	146,141	50,247	1,140,613	844,982
Natural Resources—			11,572,214	9,207,562
Natural Resources Revolving Funds	292,000	...	10	9,805
			...	(41)

	Current year	Previous year
	\$	\$
Other miscellaneous revenues	2,709,538	3,074,122
Mortgage interest premium	338,013	363,012
Profit on exchange	128	2
Total non-tax revenues	3,726,468,123	4,380,234,798
Total Program	3,726,468,764	4,380,245,909
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—	1,866,933	2,347,391
Transfer from matured debt outstanding		
Total Program	1,866,933	2,347,391
Total Department	3,728,355,697	4,382,593,300
Auditor General		
Tax revenues—		
Goods and services tax	25,049	33,822
Total tax revenues	25,049	33,822
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	65,503	63,647
Adjustments to prior year's payables	16,926	23,764
	82,429	87,411
Service fees—		
Auditing services rendered to organizations	886,644	816,113
Proceeds from the disposal of surplus Crown assets	10,534	3,668
Miscellaneous non-tax revenues	45,149	40,769
Total non-tax revenues	1,024,776	947,961
Total Program	1,049,825	981,783
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	2,445	...
Miscellaneous non-tax revenues—		
Miscellaneous	5	5
Total Program	2,450	5

	Current year	Previous year
	\$	\$
Office of the Superintendent of Financial Institutions		
Tax revenues—		
Goods and services tax	14,576	15,562
Tax on insurance premiums: ⁽²⁾		
On insurance placed with unauthorized insurers	1,179,338	855,755
On insurance placed with authorized insurers through brokers or agents outside Canada	194,620	125,892
Total tax revenues	1,373,958	981,647
Total Program	1,388,534	997,209
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	1,275	...
Total non-tax revenues	1,275	...
Total Program	1,389,809	997,209
Ministry Summary		
Tax revenues—		
Tax on insurance premiums	1,373,958	981,647
Goods and services tax	60,266	70,495
Total tax revenues	1,434,224	1,052,142
Non-tax revenues—		
Return on investments	3,215,027,103	4,073,599,618
Refunds of previous years' expenditures	6,611,320	62,706,903
Service fees	917,030	889,649
Domestic postage	445,000,411	228,094,579
Proceeds from sales	158,048	148,286
Proceeds from the disposal of surplus Crown assets	28,652	18,574
Net gain on exchange	41,719,812	...
Miscellaneous non-tax revenues	19,901,181	18,062,546
Total non-tax revenues	3,729,363,557	4,383,520,155
Total Ministry	3,730,797,781	4,384,572,297

(1) Interest unless otherwise indicated.

(2) Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 7

1996-97

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing
Corporation

CONTENTS

	<i>Page</i>
Program objective and activity description	7.2
Ministry summary	7.3
Programs by activity	7.5
Transfer payments	7.6
Details of spendable amounts	7.9
Revenues	7.9

Department

Objective

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Activity Description

Canadian coast guard

The key elements of the Canadian coast guard program are as follows:

- marine navigation systems provides, operates and maintains a system of short-range aids to navigation; long-range aids to navigation; and waterways development, maintenance, as well as ensuring protection of the public right to navigation;
- marine communications and traffic management services provides safety and public correspondence communications and vessel traffic management and regulation. Information and intelligence on the movement of vessels in Canadian waters is provided to other government agencies;
- ice-breaking operations provides route assistance for vessels operating in ice-infested waters, ice routing information, support to harbours and facilities and flood control services;

- rescue and environmental response provides marine search and rescue and emergency preparedness capabilities; promotes boating safety to the marine public; and responds to pollution incidents from shipping through oversight of private-sector cleanup, or direct spill response management, depending on incident severity; and
- support to other government objectives encompasses other marine-related activities and operations of the federal Government, including dedicated services to other Government departments and agencies; ice management; traffic intelligence, and coordination of the annual Eastern Arctic Sealift.

Fisheries operations

Fisheries operations is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones, including the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of intertrans-boundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal waters.

Science

Science involves the collection, analysis and interpretation of data in the fields of fisheries biology, aquaculture science and oceanography, fish habitat and marine environment, and hydrography. Using this analysis and interpretation, DFO Science provides timely advice in support of management for the conservation, protection and sustainable utilization of fisheries resources.

zation of marine and aquatic resources and for safe navigation.

Inspection services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian-produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet acceptable standards of identity, quality and safety.

International

Negotiating international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate policy and program support

The responsibilities of corporate policy and program support include executive direction of the program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
	970,345,000	...	...	970,345,000	1				
	...	39,606,438	...	39,606,438	1a				
	...	1	...	1	1b				
	...	...	17,986,883	17,986,883	Transfer from Vote 5				
	970,345,000	39,606,439	17,986,883	1,027,938,322	Total—Vote 1				
					2b	992,180,652	35,757,670	...	954,729,859
To repeal the Fishing Vessel Insurance Plan as established pursuant to Vote 540, <i>Appropriation Act No. 5, 1955</i>									
	...	1	...	1	3b	...	1	...	...
	...	17,026	...	17,026	To write off from the Accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to \$17,026				
	117,484,000	...	...	117,484,000	5	17,025	1	...	...
	...	2,689,200	...	2,689,200	5a				
	...	...	(17,986,883)	(17,986,883)	Transfer to Vote 1				
	117,484,000	2,689,200	(17,986,883)	102,186,317	Total—Vote 5				
	162,613,500	...	...	162,613,500	10	94,406,910	7,779,407	...	149,446,403
	48,645	...	...	48,645	(S)	159,969,316	2,644,184	...	78,845,799
	...	...	...	...	(S)	48,645	...	...	46,422
	200,000	...	(200,000)	...	(S)	...	...	...	...
	72,777,000	...	2,785,000	75,562,000	(S)	75,562,000	...	...	69,421,144
	...	...	18,439	18,439	(S)	18,439	...	...	16,969
	...	...	760,645	760,645	(S)	760,645	...	...	99,605
	...	...	1,415,949	2,291,230	(S)	887,996	103,234	1,300,000	974,139
875,281	...	...	...	...	Spending of proceeds from the disposal of surplus Crown assets				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Total budgetary				
150,000	...	...	...	150,000	L38b	1,323,851,628	46,284,497	1,300,000	1,253,580,340
Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, <i>Appropriation Act No. 5, 1955</i> , Limit \$150,000 (Net)									
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281	1,323,468,145	42,312,666	4,780,033	1,371,436,125	Budgetary				
150,000	...	...	...	150,000	Non-budgetary				
	...	...	...	...	Total				
	...	...	...	...	Total Department—				
875,281									

Source of authorities						Disposition of authorities					
Available from previous years		As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$		Main Estimates	Supplementary Estimates								
							Freshwater Fish Marketing Corporation				
						L30b	Loans to the Corporation and guarantees for loans pursuant to the <i>Freshwater Fish Marketing Act</i> . Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)	(5,000,000)	...	30,000,000	2,200,000
25,000,000		...	...	...	25,000,000		Total Program—Non-budgetary	(5,000,000)	...	30,000,000	2,200,000
875,281	1,323,468,145	42,312,666	4,780,033		1,371,436,125		Total Ministry—Budgetary	1,323,851,628	46,284,497	1,300,000	1,253,580,340
25,150,000	...	...	...		25,150,000		Non-budgetary	(5,000,000)	150,000	30,000,000	2,200,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) The Fishing Vessel Insurance Plan was repealed as per Vote 2b, *Appropriation Act No. 4, 1996-97*.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Canadian coast guard	506,782,530	478,926,456	69,928,117	62,717,394	1,692,000	1,547,716	33,256,000	27,297,866	...	...	545,146,647	515,893,700
Fisheries operations	175,511,029	172,574,063	...	...	159,788,700	157,336,610	...	...	...	...	335,299,729	329,910,673
Science	213,539,555	213,216,510	...	...	787,800	739,990	...	...	...	...	214,327,355	213,956,500
Inspection services	30,516,333	30,081,814	...	...	...	...	...	...	...	...	30,516,333	30,081,814
International	4,668,800	4,622,068	...	...	...	...	...	...	...	...	4,668,800	4,622,068
Corporate policy and program support	209,597,061	199,109,252	32,258,200	31,689,516	345,000	345,000	723,000	1,756,895	...	...	241,477,261	229,386,873
Fishing vessel insurance plan	...	...	...	...	...	...	...	...	150,000	...	150,000	...
Sub-total—												
Budgetary	1,140,615,308	1,098,530,163	102,186,317	94,406,910	162,613,500	159,969,316	33,979,000 ⁽¹⁾	29,054,761	...	...	1,371,436,125	1,323,851,628
Non-budgetary	...	...	...	...	...	...	...	...	150,000	...	150,000	...
Revenues netted against expenditures	(33,979,000)	(29,054,761)	...	...	...	...	(33,979,000)	(29,054,761)	...	...	...	...
Total Department—												
Budgetary	1,106,636,308	1,069,475,402	102,186,317	94,406,910	162,613,500	159,969,316	...	...	...	...	1,371,436,125	1,323,851,628
Non-budgetary	...	...	...	...	...	...	...	...	150,000	...	150,000	...
Freshwater Fish Marketing Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	25,000,000	(5,000,000)	25,000,000	(5,000,000)
Total Ministry—												
Budgetary	1,106,636,308	1,069,475,402	102,186,317	94,406,910	162,613,500	159,969,316	...	...	...	...	1,371,436,125	1,323,851,628
Non-budgetary	...	...	...	...	...	...	...	...	25,150,000	(5,000,000)	25,150,000	(5,000,000)

(1) This amount was increased from \$32,979,000 to \$33,979,000 during the year.

Transfer Payments

[illegible]

Contributions for older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	10,200,000	...	...	10,200,000	...	9,699,252	500,748	...	10,722,546
Contribution under the Canada-Newfoundland Cooperation Agreement for fishing industry development	1,028,000	...	...	1,028,000	...	1,094,380	(66,380)	...	639,759
Contributions to the Pacific Salmon Foundation	612,000	...	...	452,000	(160,000)	431,174	20,826	...	96,000
Contributions to holders of active groundfish licences who qualify under the terms and conditions for the licence retirement program of the Atlantic Groundfish Strategy	115,096,000	...	...	31,099,000	(83,997,000)	30,692,434	406,566	...	28,944,122
Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy	3,155,000	...	...	7,152,000	3,997,000	5,778,111	1,373,889	...	...
Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development	415,100	...	...	415,100	...	415,100	...	...	407,000
Contribution to the Salmon Sub-Committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements	171,600	...	...	(171,600)	...	...	...	...	...
Contributions to organizations to provide assistance to the sealing industry	...	...	...	1,260,000	1,260,000	1,102,830	157,170	...	860,328
Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	...	...	...	28,426,300	28,426,300	28,400,121	26,179	...	28,235,197
Contribution to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	...	...	...	37,000	37,000	37,000	...	...	165,243
Contributions under the Canada-Newfoundland Cooperation Agreement for salmonid enhancement/conservation	1,092,500	...	...	1,092,500	...	1,075,044	17,456	...	1,769,387
Items not required for the current year	...	...	...	...	...	...	...	...	3,036,266
Science	131,916,500	...	...	27,867,200	159,783,700	157,331,610	2,452,090	...	75,167,692
Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	5,700	...	...	20,000	25,700	18,700	7,000	...	13,002
Contributions to organizations in order to carry out projects, programs and activities in support of sustainable fisheries	570,000	...	...	570,000	570,000	529,190	40,810	...	68,412
Corporate policy and program support	575,700	...	...	20,000	595,700	547,890	47,810	...	81,414
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	228,000	...	...	(138,000)	90,000	90,000	...	...	59,000

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	27,856,700	...	(27,661,700)	195,000	...	...	286,000
...	200,000	...	(200,000)	...	...	...	...
...	...	...	60,000	60,000	...	...	240,000
...	...	...	...	...	...	...	795,000
...	28,284,700	...	(27,939,700)	345,000	...	...	1,380,000
...	162,468,900	...	(52,500)	159,772,216	2,644,184	...	78,232,839
Total—Contributions							
Ministry Summary by Activity							
...	1,692,000	...	...	1,547,716	144,284	...	1,603,733
...	131,916,500	...	27,872,200	157,336,610	2,452,090	...	75,167,692
...	768,300	...	19,500	739,990	47,810	...	661,874
...	...	...	...	...	...	...	2,500
...	28,436,700	...	(28,091,700)	345,000	...	...	1,410,000
...	162,813,500	...	(200,000)	159,969,316	2,644,184	...	78,845,799
Total Ministry							

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Canadian coast guard	21,000,000	17,024,306	...	
Marine service fees	9,000,000	5,537,622	8,462,131	
Eastern Arctic Sealift	1,000,000	...	...
Federal-provincial partnerships	482,000	335,049	384,871	
Employee deductions for housing rentals	90,000	11,564	46,426	
Prescott shops operations	...	...	...
Recovery from Department of Environment for marine telecommunications services and helicopter services	14,000	...	5,554	
Marine radio traffic revenue	1,198,000	1,460,172	1,260,393	
Small vessel regulations	70,000	60,051	77,525	
Revenues from rentals and concessions	...	1,174,783	...	
Miscellaneous	402,000	1,694,319	1,285,059	
	33,256,000	27,297,866	11,521,959	
Corporate policy and program support				
Proceeds from sales	...	...	4,011	
Revenues from rentals and concessions	...	...	2,240	
Revenues from optional services	...	...	89,386	
Recoveries from other Government departments and other	723,000	1,756,895	999,872	
	723,000	1,756,895	1,095,509	
Total Department—Budgetary	33,979,000⁽¹⁾	29,054,761	12,617,468	
Freshwater Fish Marketing Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	...	9,200,000	21,900,000	
Total Program—Non-budgetary	...	9,200,000	21,900,000	
Total Ministry—Budgetary	33,979,000⁽¹⁾	29,054,761	12,617,468	
Non-budgetary	...	9,200,000	21,900,000	

(1) This amount was increased from \$32,979,000 to \$33,979,000 during the year.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	1,853,692		744,672	
Total tax revenues	1,853,692		744,672	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Freshwater Fish Marketing Corporation	150,739		122,924	
Canadian producers of frozen groundfish	25,000		12,500	
Groundfish processors	...		12,500	
	175,739		147,924	
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	2,461,455		1,417,356	
Sundries	1,941,301		983,886	
	4,402,756		2,401,242	
Privileges, licences and permits—				
Fees	1,764,215		2,658,838	
Licences	40,272,082		20,942,710	
Oyster leases	59,086		38,447	
Bait	33,823		13,530	
Vessel and fishermen registrations	3,498,531		2,629,772	
Small craft harbours—				
Wharfage, berthage and leases	2,799,984		3,041,975	
Licences	340,208		548,012	
Other wharf revenues	309,039		374,374	
	49,076,968		30,247,658	
Service fees—				
Rental of land, buildings, vehicles and machinery	267,354		265,832	
Sundries	2,435,265		735,802	
	2,702,619		1,001,634	
Proceeds from sales—				
Proceeds from sale of bait	556,421		788,423	
Proceeds from sale of publications	2,338,603		1,762,803	
Sundry sales	65,083		537,598	
	2,960,107		3,088,824	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	1,415,949	1,204,213
Miscellaneous non-tax revenues—		
Seizures and forfeitures	345,436	631,637
Fines	1,966,089	1,479,320
Sundries	28,218,959	260,854
	30,530,484	2,371,811
Total non-tax revenues	91,264,622	40,463,306
Total Ministry	93,118,314	41,207,978

(1) Interest unless otherwise indicated.

SECTION 8

1996-97

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation
Canadian International Development
Agency
Export Development Corporation
International Development Research
Centre

International Joint Commission

NAFTA Secretariat, Canadian Section
Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Program objective and activity description	8.2
Ministry summary	8.5
Programs by activity	8.12
Transfer payments	8.14
Details of spendable amounts	8.22
Revenues	8.22

Department

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth, trade development, peace and security, Canadian sovereignty national identity and social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign policy, priorities and coordination

Development and coordination of foreign policy recommendations and initiatives and provision of the Canadian Government's central protocol services.

International trade development

Sustaining and developing international export markets for Canadian goods and services; formulation, development and coordination of policies and initiatives related to international marketing; promotion of foreign investment and technology acquisition; and coordination of the tourism program abroad.

International economic, trade and aid policy

Management of international economic relations including Canada's involvement in the Organization for Economic Cooperation and Development, the World Trade Organization, the United Nations economic and social system and economic relations with developing countries; investment and industrial cooperation policy; and administration of the *Export and Import Permits Act*.

Political and international security affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal and consular affairs

Management of the legal aspects of Canada's international relations; policy development and management of the consular affairs program; and coordination of the provinces' involvement in international relations.

Communications and culture

Management of departmental trade and foreign policy communications in Canada and abroad; development and coordination of international cultural relations and activities; and provision of common media services.

Bilateral relations and operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex issues and interests involved in the political, trade promotion and trade relations, industrial cooperation and investment fields; delivery of the Canadian industrial development, development assistance, culture, public affairs and tourism programs abroad; support to other Government departments' overseas programs; provision of consular services at missions abroad; analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests; formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries; and management and supply of the physical plant, information systems and material required by missions abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to missions abroad.

Operational support, human resource planning and administration

Provision of support for the Department at headquarters and at missions abroad, including financial and administrative services; informatics and records management; development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees at headquarters and abroad; resource planning and management; and audit and evaluation.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and eco-

conomic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Partnership program

The partnership program includes development assistance that CIDA provides through the intermediary of Canadian and international partners and includes Institutional Support (national and international non-governmental organizations and institutions), Industrial Cooperation (Canadian and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

National initiatives

National initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance, development information and scholarships.

Countries in transition

The countries in transition activity includes bilateral and multilateral technical, humanitarian and other assistance to the countries of Central and Eastern Europe and the former Soviet Union. It encourages and supports reforms leading to the transition to market economies and democratization. It also promotes trade and investment links between Canada and the region.

Corporate services

The corporate services activity includes the following advisory and service functions:

- agency executive services including the Offices of the Minister and of the President and the corporate secretariat;
- policy formulation services;
- corporate management services;
- personnel and administrative services; and
- public information services.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;

- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including co-ordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

NAFTA Secretariat, Canadian Section

Objective

To implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA) by providing support to panels established under the NAFTA and by maintaining a court-like registry system relating to Chapters 11, 14, 19 and 20 panel, committee, and tribunal proceedings.

Activity Description

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (Chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (Chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of Chapter 11 and the financial services provisions of Chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement. In the administration of the dispute settlement provisions, the NAFTA Secretariat provides legal, professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Activity Description

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates							\$	\$	
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$
...	811,664,000	...	...	811,664,000	1	Operating expenditures					
...	...	1	...	1	1a	Transfer of \$37,097,799 from Foreign Affairs and International Trade Vote 10					
...	...	...	37,097,799	37,097,799		Transfer from Vote 10					
...	...	...	(13,504,999)	(13,504,999)		Transfer to: Vote 10					
...	...	...	(52,014)	(52,014)		Vote 11b					
...	811,664,000	1	23,540,786	835,204,787		Total—Vote 1	785,354,074	49,850,713	...	...	787,744,629
...	87,559,000	...	...	87,559,000	5	Capital expenditures					
...	...	1	...	1	5a	Transfer of \$9,824,999 from Foreign Affairs and International Trade Vote 10					
...	...	...	9,824,999	9,824,999		Transfer from Vote 10					
...	87,559,000	1	9,824,999	97,384,000		Total—Vote 5	92,022,482	5,361,518	...	...	88,754,941
...	417,236,000	...	...	417,236,000	10	Grants and contributions					
...	...	1	...	1	10b	Transfer of \$13,504,999 from Foreign Affairs and International Trade Vote 1					
...	...	...	13,504,999	13,504,999		Transfer from Vote 1					
...	...	...	(37,097,799)	(37,097,799)		Transfer to: Vote 1					
...	...	...	(9,824,999)	(9,824,999)		Vote 5					
...	417,236,000	1	(33,417,799)	383,818,202		Total—Vote 10	332,645,390	51,172,812	...	...	374,678,050
...	...	...	...	1	11b	To write off debts and obligations due to Her Majesty in right of Canada amounting to \$52,014 owed by 14 debtors—Transfer of \$52,014 from Foreign Affairs and International Trade Vote 1					
...	...	1	...	52,014		Transfer from Vote 1					
...	...	1	52,014	52,015		Total—Vote 11b	52,014	1	...	...	...
...	48,645	...	...	48,645	(S)	Minister of Foreign Affairs—Salary and motor car allowance	48,645	...	...	...	48,645
...	48,645	...	...	48,645	(S)	Minister for International Trade—Salary and motor car allowance	48,645	...	...	...	48,645
...	250,000	...	49,923	299,923	(S)	Payments under the <i>Diplomatic Service (Special Superannuation Act)</i>	299,923	...	...	...	254,805
...	...	...	...	...	(S)	Contributions to employee benefit plans	59,777,000	...	...	...	53,192,000
27,341,276	57,574,000	...	2,203,000	27,341,276	(S)	Passport Office Revolving Fund	(2,369,076)	...	29,710,352	...	(6,590,887)
...	2,302,000	...	(2,302,000)	...	(S)	Refunds of amounts credited to revenues in previous years	718,258	...	...	...	790,047

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	46,389	46,389	(S)	Collection agency fees	46,389	...	...	1,104
795,200	...	...	2,828,369	3,623,569	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,769,602	58,767	795,200	2,325,686
28,136,476	1,376,682,290	4	3,543,939	1,408,362,709		Total budgetary	1,271,413,346	106,443,811	30,505,552	1,301,247,665
L11 Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit \$22,500,000										
11,324,365	...	...	...	11,324,365	L12	Working capital advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954, amended by Vote L12, Appropriation Act No. 3, 1989-90. Limit \$50,000,000 (Net)	(89,147)	...	11,413,512	(1,265,853)
38,145,140	...	...	...	38,145,140			(4,456,329)	...	42,601,469	(85,468)
49,469,505	...	...	...	49,469,505		Total non-budgetary	(4,545,476)	...	54,014,981	(1,351,321)
Total Department—Budgetary										
28,136,476	1,376,682,290	4	3,543,939	1,408,362,709			1,271,413,346	106,443,811	30,505,552	1,301,247,665
49,469,505	...	...	...	49,469,505		Non-budgetary	(4,545,476)	...	54,014,981	(1,351,321)
Canadian Commercial Corporation ⁽¹⁾										
...	...	...	10,948,000	10,948,000	40	Program expenditures	10,941,656	6,344	...	11,823,363
...	...	...	...	...	(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act, section 11. Limit \$10,000,000 (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000		Total Program—Budgetary	10,941,656	6,344	...	11,823,363
10,000,000	...	...	...	10,000,000		Non-budgetary	...	...	10,000,000	...
Canadian International Development Agency										
...	97,879,355	...	...	97,879,355	15	Operating expenditures	...	...	...	...
...	...	3,553,200	...	3,553,200	15a	Transfer of \$2,879,270 from Foreign Affairs and International Trade Vote 20	...	...	...	11,823,363
...	...	...	...	...	15b	Transfer of \$871,374 from Foreign Affairs and International Trade Vote 20	...	...	...	...
...	...	1	3,750,644	3,750,644		Transfer from Vote 20	...	...	10,000,000	...
...	97,879,355	3,553,201	3,750,644	105,183,200		Total—Vote 15	100,093,380	5,089,820	...	101,692,358

20	Grants and contributions	20	Grants and contributions	1,557,717,523	10,169,209	1,553,493,088
20a	Grants	20a	Grants			
20b	Grants	20b	Grants			
	Transfer to: Vote 15		Transfer to: Vote 15			
	Vote 21b		Vote 21b			
	Total—Vote 20		Total—Vote 20			
21b	To forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$21,581,710 representing adjustments to the principal balances owed by six debtors—Transfer of \$4,928,626 from Foreign Affairs and International Trade Vote 20		To forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$21,581,710 representing adjustments to the principal balances owed by six debtors—Transfer of \$4,928,626 from Foreign Affairs and International Trade Vote 20	20,143,100	1,438,610	11,910,000
	Total—Vote 21b		Total—Vote 21b			
(S)	Minister for International Cooperation—Salary and motor car allowance	(S)	Minister for International Cooperation—Salary and motor car allowance	48,253	...	9,023
(S)	Payments (encashment of notes) to the International Financial Institutions Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i> and previous years' Appropriation Acts)	(S)	Payments (encashment of notes) to the International Financial Institutions Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i> and previous years' Appropriation Acts)	161,603,859	...	152,702,453
(S)	Contributions to employee benefit plans	(S)	Contributions to employee benefit plans	9,866,144	...	9,085,717
(S)	Collection agency fees	(S)	Collection agency fees	730	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	(S)	Spending of proceeds from the disposal of surplus Crown assets	21,175	...	2,888
	Total budgetary		Total budgetary	1,849,494,164	16,697,639	1,828,892,639
L25	<i>International Financial Institutions Fund Accounts</i>	L25	<i>International Financial Institutions Fund Accounts</i>			
	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$65,000,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)		Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$65,000,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institutions Fund Accounts (Gross)	51,989,544	13,010,456	69,408,119
L30	<i>International Financial Institutions Investment Accounts</i>	L30	<i>International Financial Institutions Investment Accounts</i>			
	Payment not to exceed US \$2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,020,070 on November 27, 1995, and to confirm that Canada's callable capital related to this payment is US \$109,414,736 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$7,780,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$407,670,000 (Gross)		Payment not to exceed US \$2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$3,020,070 on November 27, 1995, and to confirm that Canada's callable capital related to this payment is US \$109,414,736 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$7,780,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions and to confirm that Canada's callable capital related to the issuance of these notes is US \$407,670,000 (Gross)	...	...	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				\$	\$	\$	\$
...	8,182,000	...	(8,182,000)	...	(S)	(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions (Gross)	...	...	...	...
					(S)	Caribbean Development Bank				
					(S)	(L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):				
66,598,422	...	...	...	66,598,422		Unused authority at beginning of year (converted to Cdn \$ at that time)				
...	...	...	1,239,747	1,239,747		Exchange valuation adjustment to the unused authority at year end				
66,598,422	...	...	1,239,747	67,838,169		Total ⁽²⁾	...	67,838,169	...	...
						African Development Bank				
					(S)	(L) Authorization to subscribe for 44,100 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):				
						Unused authority at beginning of year (converted to Cdn \$ at that time)				
692,109,648	...	...	(41,244,103) ⁽³⁾	650,865,545		Exchange valuation adjustment to the unused authority at year end				
...	...	...	4,486,511	4,486,511		Total ⁽²⁾	...	655,352,056	...	...
692,109,648	...	...	(36,757,592)	655,352,056		Asian Development Bank				
					L30	Payment not to exceed US \$2,232,954 to the Asian Development Bank notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$5,020,070 on November 27, 1995, and to confirm that Canada's callable capital related to this payment is US \$109,414,736 (Gross)				
						Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$3,723,068 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$183,060,997 (Gross)	3,059,817	...	...	...
	...	...	3,059,817 ⁽⁴⁾	3,059,817	L30					
								

Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Disposition of authorities					
	Main Estimates	Supplementary Estimates	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$		
...	...	...	...	17,819,729	17,819,729	(S)	Administration expenses	17,819,729	...	...	16,679,983
...	135,000,000	...	...	(135,000,000)	...	(S)	Budgetary portion of authority granted pursuant to section 24 of the <i>Export Development Act</i> (see below) ⁽⁵⁾		
...	...	...	...	47,980,739	47,980,739		Transfer from non-budgetary authority ⁽⁵⁾		
...	135,000,000	...	...	(87,019,261)	47,980,739		Total budgetary authority related to section 24 ⁽⁵⁾	47,980,739	...	...	55,021,278
...	135,000,000	13,500,000	(69,199,532)	79,300,468	79,300,468		Total budgetary	79,300,468	...	...	71,701,261
516,800,000	...	...	...	...	516,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$1,500,000,000 (Gross)	...	...	516,800,000	132,000,000
12,087,873,168	...	...	1,363,529,961	13,451,403,129	13,451,403,129	(S)	(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net) Total authorized limit of \$13,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23 ⁽⁵⁾ Less: budgetary portion of the authority (see above) ⁽⁵⁾	13,451,403,129	...		
9,922,579,164	309,400,000	...	(73,521,469)	10,158,457,695	(47,980,739)		Total non-budgetary authority related to section 24 (Net) ⁽⁵⁾	4,345,236	...	10,106,131,720	231,179,769		
22,527,252,332	309,400,000	...	1,242,027,753	24,078,680,085	...		Total non-budgetary	4,345,236	...	24,074,334,849	363,179,769		
...	135,000,000	13,500,000	(69,199,532)	79,300,468	79,300,468		Total Program—Budgetary	79,300,468	...	...	71,701,261
22,527,252,332	309,400,000	...	1,242,027,753	24,078,680,085	...		Non-budgetary	4,345,236	...	24,074,334,849	363,179,769		
International Development Research Centre													
...	96,100,000	...	...	96,100,000	35		Payments to the International Development Research Centre	96,100,000	...	...	96,100,000
...	96,100,000	...	...	96,100,000	...		Total Program—Budgetary	96,100,000	...	...	96,100,000

International Joint Commission																	
...	4,159,000	...	...	4,159,000	40	...	...	4,159,000	Program expenditures	...	3,999,381	159,619	...	4,113,829
...	300,000	...	...	300,000	(S)	...	...	300,000	Contributions to employee benefit plans	...	300,000	...	...	298,000
...	4,459,000	...	...	4,459,000	...	...	...	4,459,000	Total Program—Budgetary	...	4,299,381	159,619	...	4,411,829
...	2,085,000	...	...	2,085,000	45	...	...	2,085,000	NAFTA Secretariat, Canadian Section	...	1,414,566	670,434	...	1,624,635
...	99,000	...	...	99,000	(S)	...	...	99,000	Program expenditures	...	99,000	...	...	89,000
...	2,184,000	...	...	2,184,000	...	...	...	2,184,000	Contributions to employee benefit plans	...	1,513,566	670,434	...	1,713,635
...	235,000	...	...	235,000	50	...	...	235,000	Northern Pipeline Agency	...	121,587	113,413	...	112,981
...	16,000	...	...	16,000	(S)	...	...	16,000	Program expenditures	...	16,000	...	...	15,000
...	251,000	...	...	251,000	...	...	...	251,000	Contributions to employee benefit plans	...	137,587	113,413	...	127,981
...	251,000	...	...	251,000	...	...	...	251,000	Total Program—Budgetary	...	137,587	113,413	...	127,981
28,154,561	3,444,965,290	33,706,291	(39,026,274)	3,467,799,868	Total Ministry—									3,313,200,168	124,091,260	30,508,440	3,316,018,373
31,280,756,778	320,602,071	...	1,410,101,448	33,011,460,297	Budgetary									64,977,609	13,010,456	32,933,472,232	443,203,423
														Non-budgetary			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Canadian Commercial Corporation was transferred from the Ministry of Public Works and Government Services.

(2) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

(3) Includes an exchange valuation adjustment based on information sent by the African Development Bank.

(4) Includes an exchange valuation adjustment of \$39,747.

(5) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$1.3 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions.

However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities for use	Authorities current year	\$	Total authorities for use	Authorities current year	\$	Total authorities for use	Authorities current year	\$	Total authorities for use	Authorities current year	\$	Total authorities for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$
Department																		
Foreign policy, priorities and coordination	17,347,071	16,388,151		88,045	83,617		2,095,000	2,056,687		...	...		...	...		19,530,116	18,528,455	
International trade development	50,114,928	47,813,277		810,329	779,993		18,062,920	18,062,920		...	...		...	...		68,988,177	66,656,190	
International economic, trade and aid policy	19,353,677	18,237,749		404,647	388,013		35,547,866	32,354,667		...	...		...	...		55,306,190	50,980,429	
Political and international security affairs	59,513,985	56,743,029		2,166,967	2,047,366		253,089,636	207,877,104		...	...		...	...		314,770,588	266,667,499	
Legal and consular affairs	6,966,104	6,476,011		460,241	435,505		7,044,187	7,043,417		...	...		...	...		14,470,532	13,954,933	
Communications and culture	16,297,456	15,117,858		66,331	62,020		25,835,000	25,833,352		...	...		...	...		42,198,787	41,013,230	
Bilateral relations and operations—																		
Budgetary	673,045,239	633,789,439		82,973,865	78,390,639		42,128,593	39,402,243		2,921,000	2,106,898		...	...		49,469,505	49,469,505	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Passports	74,905,731	43,651,761		2,854,545	2,854,545		...	...		50,419,000	48,875,382		...	...		27,341,276	(2,369,076)	
Operational support, human resource planning and administration	59,801,848	56,356,011		10,413,575	9,835,329		314,923	314,923		...	...		...	...		70,530,346	66,506,263	
Sub-total—																		
Budgetary	977,346,039	894,573,286		100,238,545	94,877,027		384,118,125	332,945,313		53,340,000	50,982,280		...	...		1,408,362,709	1,271,413,346	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		49,469,505	(4,545,476)	
Revenues netted against expenditures	(53,340,000)	(50,982,280)		...	...		...	...		(53,340,000)	(50,982,280)		...	...		...	...
Total Department—																		
Budgetary	924,006,039	843,591,006		100,238,545	94,877,027		384,118,125	332,945,313		...	...		...	...		1,408,362,709	1,271,413,346	
Non-budgetary	...	...		...	...		...	...		...	...		49,469,505	(4,545,476)		49,469,505	(4,545,476)	
Canadian Commercial Corporation—																		
Budgetary	10,948,000	10,941,656		...	...		...	...		...	...		...	...		10,948,000	10,941,656	
Non-budgetary	...	...		...	...		...	...		...	...		10,000,000	...		10,000,000	...	
Canadian International Development Agency																		
Partnership program—																		
Budgetary	15,139,801	14,151,914		...	...		731,444,486	731,437,975		...	...		...	...		746,584,287	745,589,889	
Non-budgetary	...	...		...	...		...	...		...	...		8,873,310,707	65,177,849		8,873,310,707	65,177,849	
National initiatives	63,183,928	61,510,881		...	...		900,566,472	890,522,223		...	...		...	...		963,750,400	952,033,104	

Countries in transition	7,124,789	6,611,115	...	...	97,479,633	97,361,184	...	...	104,604,422	103,972,299
Corporate services	51,255,582	47,898,872	...	...	...	...	...	...	51,255,582	47,898,872
Total Program—										
Budgetary	136,704,100	130,172,782	...	...	1,729,490,591	1,719,321,382	...	...	1,866,194,691	1,849,494,164
Non-budgetary	...	...	...	...	...	...	...	8,873,310,707	65,177,849	65,177,849
Export Development										
Corporation—										
Budgetary	79,300,468	79,300,468	...	...	...	...	...	...	79,300,468	79,300,468
Non-budgetary	...	...	...	...	...	...	...	24,078,680,085	4,345,236	4,345,236
International Development										
Research Centre—										
Budgetary	96,100,000	96,100,000	...	...	...	...	...	...	96,100,000	96,100,000
International Joint Commission										
Operation and administration of the										
Canadian Section Office	2,142,700	2,118,986	148,300	148,277	...	...	...	...	2,291,000	2,267,263
Operation and administration of the										
Great Lakes Regional Office	2,128,000	1,997,473	40,000	34,645	...	...	...	...	2,168,000	2,032,118
Total Program—Budgetary	4,270,700	4,116,459	188,300	182,922	...	...	...	...	4,459,000	4,299,381
NAFTA Secretariat, Canadian										
Section—										
Budgetary	2,184,000	1,513,566	...	...	...	...	...	...	2,184,000	1,513,566
Northern Pipeline Agency										
Regulation of construction of										
the Alaska Highway Gas										
Pipeline	251,000	137,587	...	...	...	...	...	...	251,000	137,587
Total Program—Budgetary	251,000	137,587	...	...	...	...	...	...	251,000	137,587
Total Ministry—										
Budgetary	1,253,764,307	1,165,873,524	100,426,845	95,059,949	2,113,608,716	2,052,266,695	...	...	3,467,799,868	3,313,300,168
Non-budgetary	...	...	...	...	...	...	...	33,011,460,297	64,977,609	64,977,609

Available from previous years	Source of authorities				Department Grants	Disposition of authorities			
	As shown in					Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,000,000	...	(350,075)	1,649,925	Grants under the program for export market development	1,649,925	...	...	1,100,000
...	...	1	2,999,999	3,000,000	Grant to the Canada-Israel Industrial Research and Development Foundation	3,000,000	...	...	...
...	2,000,000	1	2,649,924	4,649,925	Political and international security affairs	4,649,925	...	...	1,100,000
...	25,000	...	...	25,000	United Nations Voluntary Fund for Victims of Torture	25,000	...	...	24,300
...	...	...	...	...	Items not required for the current year	...	...	...	26,778
...	25,000	...	...	25,000		25,000	...	...	51,078
...	...	...	...	...	Legal and consular affairs	...	...	...	...
...	4,842,000	...	2,090,987	6,932,987	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	6,932,987	...	...	5,609,991
...	16,000	...	(16,000)	...	Grants for payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	...	...	...	...
...	4,858,000	...	2,074,987	6,932,987		6,932,987	...	...	5,609,991
...	13,612,000	...	1,600,000	15,212,000	Communications and culture	15,210,799	1,201	...	14,037,032
...	4,694,000	...	(75,000)	4,619,000	Grants in aid of academic relations	4,618,553	447	...	4,682,141
...	4,000	...	...	4,000	International Baccalaureat Office	4,000	...	...	4,000
...	18,310,000	...	1,525,000	19,835,000		19,833,352	1,648	...	18,723,173
...	273,500	...	...	273,500	Bilateral relations and operations	273,500	...	...	372,300
...	1,033,000	...	...	1,033,000	Grants for Asia-Pacific International Business Development	1,033,000	...	...	1,215,000
...	...	...	...	...	Grants for Asia-Pacific Initiatives	...	...	...	600,000
...	1,306,500	...	...	1,306,500	Items not required for the current year	1,306,500	...	...	2,187,300
...	15,000	...	...	15,000	Operational support, human resource planning and administration	15,000	...	...	15,000
...	...	...	...	...	Foreign Service Community Association	...	...	...	...

(S) Payments under the Diplomatic Service (Special)
Superannuation Act

...	250,000	...	49,923	299,923	299,923	...	254,805
...	265,000	...	49,923	314,923	314,923	...	269,805
...	26,764,500	1	6,299,834	33,064,335	33,062,687	1,648	27,941,347
Contributions							
Foreign policy, priorities and coordination							
...	200,000	...	299,000	499,000	487,509	11,491	486,799
...	1,853,000	...	(257,000)	1,596,000	1,569,178	26,822	1,045,274
...	2,053,000	...	42,000	2,095,000	2,056,687	38,313	1,532,073
International trade development							
...	9,520,000	...	3,892,995	13,412,995	13,412,995	...	13,144,284
International economic, trade and aid policy							
Contributions to the International Commodity Organizations							
...	442,000	...	...	442,000	411,506	30,494	457,377
...	475,000	...	...	475,000	459,864	15,136	487,181
...	11,397,000	...	...	11,397,000	10,677,719	719,281	11,180,276
...	1,218,000	...	...	1,218,000	1,076,716	141,284	1,165,654
...	5,519,000	...	...	5,519,000	4,427,561	1,091,439	5,128,753
...	584,000	...	...	584,000	480,269	103,731	551,189
...	9,766,000	...	...	9,766,000	8,768,083	997,917	9,577,457
...	210,000	...	...	210,000	176,880	33,120	204,738
...	925,000	...	...	925,000	925,000	...	925,000
...	632,000	...	...	632,000	571,204	60,796	667,967
...	1,302,000	...	2,018,000	3,320,000	3,320,000	...	2,733,636
...	1,178,000	...	(178,939)	999,061	999,060	1	1,646,007
...	400,000	...	(339,195)	60,805	60,805	...	90,000
...	...	...	...	...	...	...	184,013
...	34,048,000	...	1,499,866	35,547,866	32,354,667	3,193,199	34,999,248
Political and international security affairs							
Agency for Cultural and Technical Cooperation in Franco-							
...	12,316,000	...	...	12,316,000	10,853,015	1,462,985	11,464,580
...	1,047,000	...	103,271	1,150,271	1,150,271	...	1,059,082
...	307,000	...	...	307,000	299,740	7,260	294,847
...	3,931,000	...	157,225	4,088,225	4,088,224	1	3,824,094
...	1,307,000	...	...	1,307,000	1,268,558	38,442	1,277,617
...	16,266,000	...	...	16,266,000	14,149,475	2,116,525	14,744,535

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	1,945,000	...	...	1,945,000	1,807,063	137,937	1,865,083
...	11,606,000	...	...	11,606,000	10,050,498	1,555,502	12,094,335
...	367,000	...	...	367,000	356,204	10,796	303,673
...	12,182,000	...	1,672,288	13,854,288	13,854,287	1	10,798,121
...	2,859,000	...	...	2,859,000	2,562,242	296,758	2,694,307
...	542,000	...	50,700	592,700	592,700	...	541,308
...	50,000	...	11,000	61,000	55,231	5,769	55,521
...	30,000	...	...	30,000	30,000	...	15,000
...	16,500,000	...	...	16,500,000	15,767,685	732,315	16,791,623
...	50,976,000	...	(1,953,784)	49,022,216	44,928,474	4,093,742	47,599,773
...	17,836,000	...	...	17,836,000	16,977,298	858,702	17,112,804
...	6,023,000	...	...	6,023,000	5,738,517	284,483	4,065,054
...	1,377,000	...	...	1,377,000	1,293,729	83,271	1,287,776
...	16,347,000	...	...	16,347,000	10,910,088	5,436,912	14,672,529
...	990,000	...	...	990,000	392,778	597,222	875,580
...	430,000	...	322,600	752,600	750,719	1,881	3,560,764
...	86,035,000	...	(56,871,598)	29,163,402	27,082,866	2,080,536	51,136,136
...	9,679,000	...	...	9,679,000	1,408,045	8,270,955	9,057,657
...	968,000	...	...	968,000	944,073	23,927	912,808
...	10,754,000	...	...	10,754,000	2,523,087	8,230,913	6,432,061
...	731,000	...	...	731,000	...	731,000	1,377,449
...	688,000	...	...	688,000	593,854	94,146	543,408
...	430,000	...	...	430,000	205,490	224,510	391,400
...	7,500,000	...	1,800,000	9,300,000	9,300,000	...	6,649,207
...	8,092,000	...	...	8,092,000	1,041,406	7,050,594	563,951
...	4,658,000	...	...	4,658,000	4,007,575	650,425	3,834,196

Contributions for non-proliferation, arms control and disarmament (US \$408,474)	565,000	...	565,000	...	430,247	134,753	...	338,498
Canadian International Peacekeeping Training Centre	500,000	...	500,000	...	500,000	...	...	500,000
Permanent Secretariat of the United Nations Convention on Biological Diversity	...	1,938,934	1,938,934	...	1,938,665	269	...	474,000
Items not required for the current year	...	...	...	...	...	...	...	2,308,644
	305,834,000	(52,769,364)	253,064,636	...	207,852,104	45,212,532	...	251,517,421
Legal and consular affairs								
Permanent Court of Arbitration (36,795 Netherlands Guilders)	30,000	...	30,000	...	29,848	152	...	31,697
International Fact Finding Commission (IFFC)	21,200	...	21,200	...	20,582	618	...	37,018
International Social Service Canada	60,000	...	60,000	...	60,000	...	...	...
	30,000	81,200	111,200	...	110,430	770	...	68,715
Communications and culture								
Payments to the Canadian Broadcasting Corporation for the operations of Radio Canada International	5,000,000	...	5,000,000	...	5,000,000	...	...	8,350,800
Contribution to TV 5	1,000,000	...	1,000,000	...	1,000,000	...	...	...
	...	6,000,000	6,000,000	...	6,000,000	...	...	8,350,800
Bilateral relations and operations								
Inter-American Institute for Cooperation on Agriculture (US \$3,360,586)	4,648,000	...	4,648,000	...	4,592,451	55,549	...	4,690,112
Roosevelt Campobello International Park Commission (US \$650,000)	899,000	...	899,000	...	888,014	10,986	...	888,977
Contributions for technology development with Europe	90,000	139,205	229,205	...	229,205	...	...	175,818
Contributions for Asia-Pacific International Business Development	1,612,500	(529,612)	1,082,888	...	1,082,887	1	...	1,424,675
Contributions for Asia-Pacific Initiatives	2,810,000	(3,880)	2,806,120	...	2,805,915	205	...	1,516,269
Organization of American States (US \$10,501,798)	14,526,000	...	14,526,000	...	12,258,651	2,267,349	...	12,332,933
Pan American Health Organization (US \$9,919,273)	13,720,000	...	13,720,000	...	13,343,174	376,826	...	13,094,542
Asia-Pacific Economic Cooperation Secretariat	415,000	3,880	418,880	...	418,880	...	...	417,520
Peace Implementation Council (US \$373,200)	516,000	266,000	782,000	...	769,461	12,539	...	195,483
Contribution to the Canadian Foundation for the Americas	...	200,000	200,000	...	200,000	...	...	...
Korean Peninsula Energy Development Organization	...	1,250,000	1,250,000	...	1,250,000	...	...	...
Pan American Institute of Geography and History	...	260,000	260,000	...	257,105	2,895	...	...
Items not required for the current year	...	...	...	...	...	...	...	2,642,638
	39,236,500	1,585,593	40,822,093	...	38,095,743	2,726,350	...	37,378,967
Total—Contributions	390,721,500	(39,667,710)	351,053,790	...	299,882,626	511,711,164	...	346,991,508
Departmental Summary by Activity								
Foreign policy, priorities and coordination	2,053,000	...	2,095,000	...	2,056,687	38,313	...	1,532,073
International trade development	11,520,000	1	6,542,919	...	18,062,920	...	...	14,244,284
International economic, trade and aid policy	34,048,000	...	35,547,866	...	32,354,667	3,193,199	...	34,999,248
Political and international security affairs	305,859,000	(52,769,364)	253,089,636	...	207,877,104	45,212,532	...	251,568,499
Legal and consular affairs	4,888,000	2,156,187	7,044,187	...	7,043,417	770	...	5,678,706
Communications and culture	18,310,000	7,525,000	25,835,000	...	25,833,352	1,648	...	27,073,973

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							\$	\$
...	\$ 40,543,000	...	1,585,593	\$ 42,128,593	Bilateral relations and operations	\$ 39,402,243	2,726,350	...	\$ 39,566,267	
...	265,000	...	49,923	314,923	Operational support, human resource planning and administration	314,923	...	...	269,805
...	417,486,000	I	(33,367,876)	384,118,125	Total Department	332,945,313	51,172,812	...	374,932,855	
Canadian International Development Agency										
Grants										
Partnership program										
...	1,000,000	...	...	1,000,000	Grant to the North-South Institute	1,000,000	...	...	1,000,000
...	5,000,000	...	...	5,000,000	Grant to the International Centre for Human Rights and Democratic Development	5,000,000	...	...	5,000,000
...	122,087,000	2	2,517,697	124,604,699	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	124,604,697	2	...	128,574,137	
...	107,593,000	...	(9,034,940)	98,558,060	Programming against hunger and malnutrition through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	98,557,734	326	...	99,722,074	
...	123,952,000	...	(56,715,295)	67,236,705	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs, and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	67,236,615	90	...	51,019,389	
...	359,632,000	2	(63,232,538)	296,399,464	Items not required for the current year	296,399,046	418	...	292,491,400	
...	...	...	...	...		...	...	...	7,175,800

National initiatives

Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto

...	73,658,000	...	(156,619)	73,501,381	...	73,501,381	...	73,355,850
...	8,900,000	...	(294,609)	8,605,391	...	8,605,391	...	7,639,676
...	82,558,000	...	(451,228)	82,106,772	...	82,106,772	...	80,995,526

Development assistance as education and training for individuals and for special program and project expenses directly related thereto

...	250,000	...	(250,000)	...	...	...	...	250,000
...	442,440,000	2	(63,933,766)	378,506,236	...	378,505,818	418	373,736,926

Countries in transition

Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union

...	250,000	...	(250,000)	...	...	...	...	250,000
...	442,440,000	2	(63,933,766)	378,506,236	...	378,505,818	418	373,736,926

Contributions

Partnership program

Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto

...	83,301,000	...	60,663,898	143,964,898	...	143,959,312	5,586	138,512,341
-----	------------	-----	------------	-------------	-----	-------------	-------	-------------

Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto

...	64,956,000	...	(4,807,662)	60,148,338	...	60,148,330	8	67,456,658
-----	------------	-----	-------------	------------	-----	------------	---	------------

Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto

...	100,000	...	605,918	705,918	...	705,419	499	165,000
-----	---------	-----	---------	---------	-----	---------	-----	---------

Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

...	100,000	...	66,179,116	66,279,116	...	66,279,116	...	26,617,651
...	2,600,000	...	(257,107)	2,342,893	...	2,342,893	...	2,391,924
...	...	...	...	...	...	...	...	118,762

Contribution to the Inter-American Development Bank

...	151,057,000	...	122,384,163	273,441,163	...	273,435,070	6,093	235,262,336
-----	-------------	-----	-------------	-------------	-----	-------------	-------	-------------

Items not required for the current year

...	151,057,000	...	122,384,163	273,441,163	...	273,435,070	6,093	235,262,336
-----	-------------	-----	-------------	-------------	-----	-------------	-------	-------------

Transfer Payments—Concluded

Source of authorities						Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	734,718,000	...	(4,539,672)	730,178,328	National initiatives Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	720,241,972	9,936,356	...	719,024,949
...	143,597,000	...	(58,850,063)	84,746,937	Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	84,741,073	5,864	...	134,047,799
...	100,000	...	315,100	415,100	Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	415,100	...	...	100,000
...	3,879,000	...	(759,665)	3,119,335	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities	3,017,306	102,029	...	2,310,409
...	882,294,000	...	(63,834,300)	818,459,700		808,415,451	10,044,249	...	855,483,157
Countries in transition									
...	100,775,000	...	(3,295,367)	97,479,633	Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	97,361,184	118,449	...	89,010,669
...	1,134,126,000	...	55,254,496	1,189,380,496	Total—Contributions	1,179,211,705	10,168,791	...	1,179,756,162

Other transfer payments						
Partnership program						
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>						
...	146,200,000	...	15,403,859	161,603,859	...	152,702,453
Program Summary by Activity						
...	656,889,000	2	74,555,484	731,444,486	731,437,975	680,456,189
...	964,852,000	...	(64,285,528)	900,566,472	890,522,223	936,478,683
...	101,025,000	...	(3,545,367)	97,479,633	97,361,184	89,260,669
...	1,722,766,000	2	6,724,589	1,729,490,591	1,719,321,382	1,706,195,541
...	2,140,252,000	3	(26,643,287)	2,113,608,716	2,052,266,695	2,081,128,396
(S) Statutory transfer payment.						

Details of Spendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Department				
Budgetary (respendable revenues)				
International trade development				
Trade fairs and investment/technology missions	...	64,824	...	...
Bilateral relations and operations	1,153,000	2,042,074	1,615,442	...
Canadian business centres				
Passports				
Passport fees	50,419,000	48,858,740	53,336,400	...
Adjustments to prior year's payables	...	16,642	29,501	...
Total budgetary	51,572,000 ⁽¹⁾	50,982,280	54,981,343	...
Non-budgetary (respendable receipts)				
Loans and advances to personnel posted abroad	...	9,474,723	9,943,321	...
Advances to fund posts abroad	...	656,457,804	702,600,382	...
Total non-budgetary	...	665,932,527	712,543,703	...
Total Department—Budgetary	51,572,000⁽¹⁾	50,982,280	54,981,343	...
Non-budgetary	...	665,932,527	712,543,703	...
Export Development Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	140,600,000	104,208,851	163,560,323	...
Total Program—Non-budgetary	140,600,000	104,208,851	163,560,323	...
Total Ministry—Budgetary	51,572,000⁽¹⁾	50,982,280	54,981,343	...
Non-budgetary	140,600,000	770,141,378	876,104,026	...

(1) This amount was increased to \$53,340,000 during the year.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	1,732	1,732	1,913	1,913
Total tax revenues	1,732	1,732	1,913	1,913
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Personnel posted abroad	524,146	524,146	554,932	554,932
Other accounts—				
Interest on mission bank accounts	166,496	166,496	55,091	55,091
Refunds of previous years' expenditures—				
Accountable advances	327,885	327,885	318,016	318,016
Canada's share of unexpended balances of prior year assessed contributions to international organizations	...	...	24,190	24,190
Program for Export Market Development—				
Contributions	3,561,585	3,561,585	3,853,813	3,853,813
Other grants and contributions	231,888	231,888	80,734	80,734
Sundries	6,563,932	6,563,932	6,578,685	6,578,685
Adjustments to prior year's payables	3,448,114	3,448,114	1,614,654	1,614,654
Privileges, licences and permits—				
Import/export permits	13,933,898	13,933,898	9,253,994	9,253,994
Rental of staff accommodations	14,625,288	14,625,288	16,608,850	16,608,850
Rental of Crown-held automobiles and commuting transportation charges	47,957	47,957	50,334	50,334
Rents collected from leasing program	...	...	30,000	30,000
Revenues from Crown provided transportation	56,453	56,453	69,249	69,249
Visa cost recoveries	...	...	242,529,448	242,529,448
Office accommodation and services provided to provincial governments	618,672	618,672	863,158	863,158
Revenues from recreational hardship support program	37,183	37,183	62,423	62,423
Softwood lumber fees	40,825,310	40,825,310	...	...
Consular fees—Passport purchase	34,235,413	34,235,413	15,013,387	15,013,387
Service fees—				
Consular services	693,813	693,813	611,373	611,373
Sundries	3,099	3,099	3,047	3,047
	696,912	696,912	614,420	614,420

	Current year	Previous year
	\$	\$
Proceeds from sales—		
Sales of properties	16,864,759	15,660,375
Sundries	1,578,510	1,661,922
	18,443,269	17,322,297
Proceeds from the disposal of surplus Crown assets		
	2,828,369	2,335,486
Miscellaneous non-tax revenues—		
Bank and investment interest	88,073	119,380
Services rendered on behalf of Passport Office	4,447,460	4,448,406
International Aviation Organization	2,466,060	2,264,128
G-7 Summit	...	3,282,237
Sundries	914,881	1,253,717
	7,916,474	11,367,868
Total non-tax revenues	149,089,244	329,201,029
Total Department	149,090,976	329,202,942
Canadian International Development Agency		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
International development assistance—Loans to developing countries	3,338,565	3,652,916
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,936,656	11,233,848
Repayment of loans to developing countries	1,800,385	1,693,305
Adjustments to prior year's payables	61,647	702,670
	11,798,688	13,629,823
Service fees—		
Services and commitment charges on loans to developing countries	166,033	230,948
Proceeds from the disposal of surplus Crown assets	5,978	18,085
Miscellaneous non-tax revenues	83,157	238,128
Total Program	15,392,421	17,769,900
Export Development Corporation		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Development of export trade	104,634,917	74,545,853
Miscellaneous non-tax revenues—		
Sundries	41,550,883	87,439,142
	146,185,800	161,984,995
Total Program	146,185,800	161,984,995
International Joint Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	310,234	394,545
Adjustments to prior year's payables	...	324
	310,234	394,869
Proceeds from the disposal of surplus Crown assets		
	...	865
Miscellaneous non-tax revenues—		
United States share of expenses of the regional office—		
Windsor	312,188	197,322
	622,422	593,056
Total Program	622,422	593,056
NAFTA Secretariat, Canadian Section		
Tax revenues—		
Goods and services tax	165	225
Total tax revenues	165	225
Non-tax revenues—		
Refunds of previous years' expenditures	26,318	...
Miscellaneous non-tax revenues	406,160	323,290
	432,478	323,290
Total non-tax revenues	432,478	323,290
Total Program	432,643	323,515

Revenues—Concluded

	Current year	Previous year
	\$	\$
Northern Pipeline Agency		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	87,502	245,237
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
Total Program	117,902	275,637
Ministry Summary		
Tax revenues—		
Goods and services tax	1,897	2,138
Total tax revenues	1,897	2,138
Non-tax revenues—		
Return on investments	108,664,124	78,808,792
Refunds of previous years' expenditures	26,268,644	26,494,784
Privileges, licences and permits	104,380,174	284,480,843
Service fees	862,945	845,368
Proceeds from sales	18,443,269	17,322,297
Proceeds from the disposal of surplus Crown assets	2,834,347	2,354,436
Miscellaneous non-tax revenues	50,386,764	99,841,387
Total non-tax revenues	311,840,267	510,147,907
Total Ministry	311,842,164	510,150,045

(1) Interest unless otherwise indicated.

SECTION 9

1996-97

PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

	<i>Page</i>
Program objective and activity description	9.2
Ministry summary	9.3
Program by activity	9.4
Transfer payments	9.4
Revenues	9.5

Objective

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Activity Description*Governor General*

Provides for the payment of the Governor General's salary and for the costs of operating the Governor General's office and residences, including travel in Canada and representation abroad.

Honours

Provides for the administration of the National Honours System including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals and other medals, funding for the Academic Medals; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	8,721,000	...	...	8,721,000	1				
...	...	723,521	...	723,521	1b				
...	...	...	106,566	106,566					
...	8,721,000	723,521	106,566	9,551,087					
...	92,000	...	5,775	97,775	(S)	9,544,328	6,759	...	9,356,743
...	254,000	...	(8,629)	245,371	(S)	97,775	...	...	97,400
...	...	...	...	...	(S)	245,371	...	...	241,498
...	763,000	...	29,000	792,000	(S)	792,000	...	...	716,000
309	...	...	929	1,238	(S)	...	309	929	179
309	9,830,000	723,521	133,641	10,687,471	Total Ministry—Budgetary	10,679,474	7,068	929	10,411,820

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	8,438,162	8,430,165	...	...	...	...	...	...	...	...	8,438,162
Honours	1,657,525	1,657,525	...	...	...	...	...	...	...	...	1,657,525
Former Governors General	334,413	334,413	...	...	257,371	257,371	...	...	...	...	591,784
Total Ministry—Budgetary	10,430,100	10,422,103	...	...	257,371	257,371	...	...	...	...	10,679,471

Transfer Payments

[illegible]

S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	3,920	4,116
Total tax revenues	3,920	4,116
Non-tax revenues—		
Refunds of previous years expenditures	6,000	...
Proceeds from the disposal of surplus Crown assets	929	309
Miscellaneous non-tax revenues	24,795	28,710
Total non-tax revenues	31,724	29,019
Total Ministry	35,644	33,135

SECTION 10

1996-97

PUBLIC ACCOUNTS OF CANADA

Health

Department

Hazardous Materials Information Review Commission

Medical Research Council

Patented Medicine Prices Review Board

CONTENTS

	<i>Page</i>
Program objective and activity description	10.2
Ministry summary	10.4
Programs by activity	10.6
Transfer payments	10.7
Details of spendable amounts	10.12
Revenues	10.12

Department**Objective**

The objective of the Health Program is to protect, preserve and improve all aspects of Canadians' health.

Activity Description*Food safety, quality and nutrition*

Identifies, advises on, assesses and manages risks and benefits to human health associated with food to ensure that the Canadian food supply is safe, nutritious and of high quality.

Drug safety, quality and effectiveness

Identifies, advises on, assesses and manages risks and benefits to human health associated with the manufacture, sale and use of drugs and cosmetics.

Environmental quality and hazards

Identifies, advises on, assesses and manages the risks and benefits to human health and safety associated with natural and technological environments, medical and radiation-emitting devices, and with chemical and other consumer products.

National health surveillance

Provides national leadership and coordination in the identification, investigation, monitoring and control and prevention of human disease through national surveillance and disease control programs including monitoring the occurrence and cause of communicable and non-communicable diseases.

Pest management regulatory agency

Protects human health, safety and the environment by minimizing the risks associated with pesticides

while enabling access to pest management tools, such as pest control products and alternative pest management strategies.

Programs and services

Provides programs and national leadership in health promotion, disease prevention and fitness; promotes research and the development of expertise in the physical and mental health, social and fitness fields; provides national leadership and professional and consultative services to aid in the development, operation and change of health and social programs; and undertakes activities in the areas of AIDS, drug abuse, family violence, women, seniors and children, particularly those at risk.

Indian and northern health services

Assists Inuit, status Indians and residents of the Yukon to attain a level of health comparable to that of other Canadians living in similar locations by providing or arranging for the provision of health-related goods and services to this population when they are not provided by provincial or territorial health insurance plans or programs, or through other forms of third party coverage.

Public service health

Provides a program of occupational and environmental health services which protects and preserves the health of federal public servants, as it relates to the work place, under authority delegated by the Treasury Board.

Health advisory and assessment services

Assists Canadians, and/or the travelling public in protecting and preserving their health or determines their medical eligibility for certain benefits and types of licenses by providing professional

advice and assistance in the areas of civil aviation medicine, emergency services, medical-advisory services and quarantine and regulatory services.

Policy and consultation

Supports the development and delivery of health programs by undertaking health policy research and analysis; developing and coordinating the strategic planning process within the Department; managing consultation strategies and coordinating Federal/Provincial/Territorial consultations; managing the Women's Health Bureau; coordinating the administration of the access to information and privacy legislation in the Department; developing Canada's position on international health issues, advising on bilateral relations with foreign governments; monitoring international health matters; managing program evaluation; coordinating departmental communications activities; and providing technical services to support the Department's communications responsibilities.

Health insurance

Administers the *Canada Health Act*; monitors and assesses the compatibility of provincial and territorial health care insurance plans with the *Canada Health Act*; develops expertise in, and provides assistance to, health insurance plans and programs; and provides policy advice on the *Canada Health Act*.

Program management

Provides the Minister, the Deputy Minister and the Associate Deputy Minister with advice and support; provides related professional organizations, associations, interest groups and the public with assistance and information in the appropriate subject areas; is the focal point for liaison and coordination with the provincial and territorial

ministers of health and for monitoring the work of federal-provincial advisory committees and working groups; and provides services to the Department in the areas of planning and financial administration, human resources, information management, internal audit and assets management.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazard-*

ous Products Act, Canada Labour Code (Act) and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also reports annually to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	914,763,000	...	...	914,763,000	1	Operating expenditures				
...	...	23,920,246	...	23,920,246	1a	Operating expenditures Transfer to Vote 10	895,536,892	15,387,554	...	983,182,031
...	914,763,000	23,920,246	(27,758,800)	910,924,446		Total—Vote 1				
...	31,024,000	...	...	31,024,000	5	Capital expenditures				
...	...	...	(7,909,700)	(7,909,700)		Transfer to Vote 10				
...	31,024,000	...	(7,909,700)	23,114,300		Total—Vote 5	22,919,442	194,858	...	50,842,101
...	585,030,000	...	...	585,030,000	10	Grants and contributions				
...	...	427,261	...	427,261	10a	Transfer of \$240,000 from Health Vote 5				
...	...	20,200,300	...	20,200,300	10b	Transfer of \$27,758,800 from Health Vote 1, and \$7,669,700 from Health Vote 5				
...	...	...	27,758,800	27,758,800		Transfer from: Vote 1				
...	...	...	7,909,700	7,909,700		Vote 5				
...	585,030,000	20,627,561	35,668,500	641,326,061		Total—Vote 10	639,886,329	1,439,732	...	565,038,383
...	48,645	...	...	48,645	(S)	Minister of Health—Salary and motor car allowance	48,645	...	...	48,645
...	45,983,000	...	1,760,000	47,743,000	(S)	Contributions to employee benefit	47,743,000	...	...	41,946,610
...	...	...	903,245	903,245	(S)	Plans	903,245	...	...	...
...	...	...	(96,000,600)	(96,000,600)	(S)	Refunds of amounts credited to revenues in previous years	(96,000,600) ⁽¹⁾⁽²⁾	7,240,526,000
44,448	...	...	730,592	775,040	(S)	Payments for insured health services and extended health care services	729,419	...	45,621	578,088
	...	...	...	...		Spending of proceeds from the disposal of surplus Crown assets				
44,448	1,576,848,645	44,547,807	(92,606,763)	1,528,834,137		Total Department—Budgetary	1,511,766,372	17,022,144	45,621	8,882,161,858
Hazardous Materials Information Review										
...	1,091,000	...	...	1,091,000	15	Commission				
...	...	...	...	...	(S)	Program expenditures	962,284	128,716	...	1,259,413
...	127,000	...	...	127,000	(S)	Contributions to employee benefit	127,000	...	...	113,000
...	...	...	110,862	110,862	(S)	Plans	110,862	...	...	14,890
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years				
...	1,218,000	...	110,862	1,328,862		Total Program—Budgetary	1,200,146	128,716	...	1,387,303

Medical Research Council									
...	6,318,000	...	...	6,318,000	20	Operating expenditures	...	...	...
...	...	294,765	...	294,765	20a	Transfer of \$1,705,235 from Health Vote 25	...	...	...
...	...	...	1,705,235	1,705,235		Transfer from Vote 25	...	...	...
...	6,318,000	294,765	1,705,235	8,318,000		Total—Vote 20	8,110,101	207,899	7,577,324
...	235,468,000	...	...	235,468,000	25	Grants	...	...	...
...	...	1	...	1	25b	Grants	...	...	...
...	...	...	(1,705,235)	(1,705,235)		Transfer to Vote 20	...	...	...
...	235,468,000	1	(1,705,235)	233,762,766		Total—Vote 25	233,754,971	7,795	243,186,879
391	...	...	6,867	7,258	(S)	Spending of proceeds from the disposal of surplus	...	...	...
...	538,000	...	...	538,000	(S)	Crown assets	...	391	6,867
...	...	...	...	...		Contributions to employee benefit plans	538,000	...	485,000
391	242,324,000	294,766	6,867	242,626,024		Total Program—Budgetary	242,403,072	216,085	251,249,203

Patented Medicine Prices Review Board									
...	2,680,000	...	...	2,680,000	30	Program expenditures	...	...	...
...	...	143,950	...	143,950	30a	Program expenditures	...	...	...
...	...	34,000	...	34,000	30b	Program expenditures	...	...	...
...	2,680,000	177,950	...	2,857,950		Total—Vote 30	2,812,249	45,701	2,895,129
44	...	...	111	155	(S)	Spending of proceeds from the disposal of surplus	111	...	81
...	289,000	...	...	289,000	(S)	Crown assets	...	...	...
...	...	...	...	...		Contributions to employee benefit plans	289,000	...	259,000
44	2,969,000	177,950	111	3,147,105		Total Program—Budgetary	3,101,360	45,701	3,154,210
44,883	1,823,359,645	45,020,523	(92,488,923)	1,775,936,128		Total Ministry—Budgetary	1,758,470,950	17,412,646	52,532
									9,137,952,574

Note. The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(1) The Established Programs Financing payments for 1996-97 are reported under a new statutory authority under the Ministry of Finance.

(2) This amount represents recoveries of federal tax point abatements under the contracting-out arrangements.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Food safety, quality and nutrition	43,766,921	42,727,415	751,096	751,096	...	...	...	...	1,968,413	928,907	...	...	...	...	42,549,604	42,549,604	...	...
Drug safety, quality and effectiveness	52,801,969	50,494,475	458,684	458,684	...	...	...	...	27,056,000	24,748,506	...	...	...	...	26,204,653	26,204,653	...	...
Environmental quality and hazards	44,213,065	44,213,065	1,231,156	1,231,156	...	...	1,250,202	1,250,202	4,459,000	3,744,578	...	...	...	...	42,949,845	42,949,845	...	...
National health surveillance	40,362,251	40,362,251	1,946,398	1,946,398	...	...	80,000	80,000	...	...	...	...	...	...	42,388,649	42,388,649	...	...
Pest management regulatory agency	26,898,381	25,803,547	66,108	66,108	...	...	...	...	298,587	292,553	...	...	...	...	26,665,902	26,665,902	...	...
Programs and services	59,489,190	58,544,390	79,409	79,409	...	...	169,041,311	169,041,262	...	...	...	...	...	...	228,605,910	227,665,061	...	...
Indian and northern health services	574,816,505	567,018,372	9,371,900	9,365,111	...	...	417,974,600	416,782,519	11,364,000	9,581,467	...	...	...	...	990,799,005	983,584,535	...	...
Health advisory and assessment services	22,995,384	22,969,782	816,972	673,761	...	...	...	...	953,200	927,598	...	...	...	...	22,859,156	22,715,945	...	...
Policy and consultation	5,306,124	5,053,072	49,049	49,049	...	...	...	...	556,000	302,948	...	...	...	...	4,799,173	4,799,173	...	...
Health insurance	19,108,570	17,714,370	553,633	553,633	...	...	16,154,338	16,154,338	...	...	...	...	...	...	35,816,541	34,422,341	...	...
Program management	1,466,756	1,466,756	25,447	25,447	...	...	(96,000,600)	(96,000,600)	...	...	...	...	...	...	(94,508,397)	(94,508,397)	...	...
Sub-total	107,903,634	101,825,531	16,035,797	15,990,939	...	...	36,578,008	36,578,008	1,064,965	976,617	...	...	...	...	159,700,096	153,417,861	...	...
Revenues netted against expenditures	999,843,192	978,193,026	31,385,649	31,190,791	...	...	543,885,729	543,885,729	47,720,165	41,503,174	...	...	...	...	1,528,834,137	1,511,766,372	...	...
Total Department—Budgetary	952,123,027	936,689,852	31,385,649	31,190,791	545,325,461	543,885,729	...	...	...	...	...	...	...	...	1,528,834,137	1,511,766,372	...	...
Hazardous Materials Information Review Commission—Budgetary	1,325,669	1,196,953	3,193	3,193	...	...	...	...	...	...	...	...	...	...	1,328,862	1,200,146	...	...
Medical Research Council																		
Grants and scholarships Administration	...	...	...	...	...	...	233,762,766	233,754,971	...	...	...	...	...	...	233,762,766	233,754,971	...	...
Total Program—Budgetary	8,710,258	8,573,230	153,000	153,000	74,871	74,871	...	...	...	...	...	...	...	...	8,863,258	8,648,101	...	...
Patented Medicine Prices Review Board—Budgetary	8,710,258	8,573,230	153,000	153,000	74,871	74,871	233,762,766	233,754,971	...	...	...	...	...	...	242,626,024	242,403,072	...	...
Total Ministry—Budgetary	965,270,335	949,525,671	31,577,566	31,304,579	779,088,227	777,640,700	...	...	...	...	...	...	...	...	1,775,936,128	1,758,470,950	...	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$				\$	\$	\$	\$
...	15,000	...	(15,000)	...	Food safety, quality and nutrition National Food Distribution Centre	...	...	...	...
...	100,000	...	...	100,000	Environmental quality and hazards World Health Organization	100,000	...	...	100,000
...	5,000	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	105,000	...	...	105,000		105,000	...	...	105,000
Programs and services									
...	2,749,000	...	...	2,749,000	Grants to national voluntary health organizations to assist with the operating costs of national offices	2,749,000	...	...	2,662,175
...	8,929,000	...	(4,056,632)	4,872,368	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	4,872,319	49	...	6,913,514
...	500,000	...	250,000	750,000	Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities	...	...	...	1,420,000
...	2,000,000	...	...	2,000,000	Grant to the National Cancer Institute of Canada to permit the awarding of research grants under the Breast Cancer Research Challenge	2,000,000	...	...	2,000,000
...	1,840,000	...	(643,514)	1,196,486	Grants to incorporated local or regional non-profit Aboriginal organizations and institutions for the purpose of performing community assessments or developing proposals to operate early intervention programs for Aboriginal pre-school children and their families	1,196,486	...	...	1,764,423
...	16,018,000	...	(4,450,146)	11,567,854		11,567,805	49	...	14,760,112
Indian and northern health services									
...	300,000	...	...	300,000	Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies	294,000	6,000	...	264,250
Policy and consultation									
...	922,000	...	(325,000)	597,000	Grants to eligible non-profit international organizations in support of their projects or programs on health	597,000	...	...	515,000
...	1,100,000	...	255,938	1,355,938	Grant to the International Agency for Research on Cancer	1,355,938	...	...	1,359,291

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates			Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	...	11,000,000	11,000,000	11,000,000	...	...	...
...	...	...	...	...	...	...	93,000
...	2,022,000	11,000,000	(69,062)	12,952,938	...	...	1,967,291
...	18,460,000	11,000,000	(4,534,208)	24,925,792	24,919,743	6,049	17,096,653
Total—Grants							
Contributions							
Grant to the Canadian Health Services Research Foundation to assist in the establishment and management of the Health Services Research Fund							
Items not required for the current year							
Food safety, quality and nutrition							
Items not required for the current year							
Drug safety, quality and effectiveness							
Items not required for the current year							
Environmental quality and hazards							
Contributions made to non-profit organizations engaged in activities related to health protection							
National health surveillance							
Contributions made to non-profit organizations engaged in activities related to health protection							
...	...	...	1,145,202	1,145,202	...	...	1,549,980
Programs and services							
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health							
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research							
...	28,462,000	427,261	4,718,252	33,607,513	...	...	35,174,139
...	13,432,000	...	2,844,250	16,276,250	...	...	22,645,573
Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants in support of the National AIDS Program							
Contributions to groups of seniors, non-profit organizations, professional associations, educational institutions, health or social service agencies, other para-public organizations, businesses, labour, and							
...	12,238,000	...	(404,088)	11,833,912	...	...	12,422,243

provincial, territorial, and local governments in order to: improve the health, well-being, and independence of seniors in situations of risk and intervention of risk situations; support innovative projects that include a plan for evaluating and sharing results with others; and increase partnerships among other seniors, business, government and non-governmental organizations	18,000,000	...	(237,566)	17,762,434	17,762,434	...	...	10,861,838
Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	57,960,000	...	(1,022,988)	56,937,012	56,937,012	...	...	44,665,213
Contributions supporting administrative and project costs of various national fitness and other organizations and agencies to encourage participation in physical activity	3,965,000	...	52,250	4,017,250	4,017,250	...	...	6,658,808
Contributions supporting the administrative and project expenses of ParticipACTION's public service advertising campaign designed to enhance Canadians' awareness and appreciation of the benefits of physical activity	900,000	...	(52,250)	847,750	847,750	...	...	1,250,000
Contributions to incorporated local or regional non-profit Aboriginal organizations and institutions for the purpose of developing early intervention programs for Aboriginal pre-school children and their families	14,435,000	...	1,756,336	16,191,336	16,191,336	...	...	3,648,836
Items not required for the current year	...	...	...	...	...	...	...	7,676,798
	149,392,000	427,261	7,654,196	157,473,457	157,473,457	...	...	145,003,448
Indian and northern health services								
Contributions for integrated Indian and Inuit community based health care services	207,740,000	...	(4,174,775)	203,565,225	202,813,461	751,764	...	180,929,421
Payment to Indian bands, associations or groups for the control and provision of health services	75,415,000	9,200,300	7,098,494	91,713,794	91,713,794	...	...	74,924,827
Payment to Indian bands, associations or groups for the provision and control of non-insured health benefits	10,000,000	...	(1,949,403)	8,050,597	8,050,597	...	...	...
Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for non-insured health services	70,125,000	...	2,714,065	72,839,065	72,839,065	...	...	66,824,176
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	17,328,000	...	(16,302,714)	1,025,286	1,025,286	...	...	36,477,010
Contributions for national Indian and Inuit time limited special initiatives	9,466,000	...	10,755,233	20,221,233	20,221,233	...	...	21,521,011
Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,426,000	...	...	2,426,000	2,135,890	290,110	...	2,200,926

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
\$	As shown in	Adjustments and	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	907,000	...	907,000	907,000	...	...	907,000
...	1,053,000	...	1,039,400	895,193	144,207	...	943,519
...	18,587,000	...	15,887,000	15,887,000	...	...	13,970,000
...	413,047,000	9,200,300	417,674,600	416,488,519	1,186,081	...	398,697,890
Policy and consultation							
...	1,458,600	...	529,000	529,000	...	...	297,742
...	2,672,400	...	2,672,400	2,672,400	...	...	1,781,600
...	4,131,000	...	3,201,400	3,201,400	...	...	2,079,342
Health insurance							
(S) Payments under the Federal-Provincial Fiscal Arrangements Act:							
...	...	...	(2,022,000)	(2,022,000)	...	...	...
...	...	...	(90,299,200)	(90,299,200)	...	...	5,721,260,000
...	...	...	(3,679,400)	(3,679,400)	...	...	1,519,266,000
...	...	...	(96,000,600)	(96,000,600)	...	...	7,240,526,000
Program management							
...	...	...	4,804,400	4,710,805	93,595	...	...
...	...	...	31,491,100	31,337,093	154,007	...	...
...	...	...	530,110	530,110	...	...	...
...	...	...	36,825,610	36,578,008	247,602	...	...
...	566,570,000	9,627,561	520,399,669	518,965,986	1,433,683	...	7,788,467,730

Departmental Summary by Activity									
...	15,000	...	(15,000)	...	...	...	...	...	7,000
...
...	105,000	...	1,145,202	...	1,250,202	...	...	...	514,070
...	...	...	80,000	...	80,000	...	1,250,202	...	1,654,980
...	165,410,000	427,261	3,204,050	...	169,041,311	...	80,000	...	90,000
...	413,347,000	9,200,300	(4,572,700)	...	417,974,600	...	169,041,262	...	159,763,560
...	6,153,000	11,000,000	(998,662)	...	16,154,338	...	416,782,519	49	398,962,140
...	...	...	(96,000,600)	...	(96,000,600)	...	16,154,338	1,192,081	4,046,633
...	...	...	36,825,610	...	36,825,610	...	(96,000,600)	...	7,240,526,000
...	585,030,000	20,627,561	(60,332,100)	...	545,325,461	...	36,578,008	247,602	...
...	...	...	...	...	...	...	543,885,729	1,439,732	7,805,564,383

Medical Research Council									
Grants									
...	235,468,000	...	(1,705,235)	...	233,762,765	...	233,754,971	7,794	243,186,879
...
...	235,468,000	1	(1,705,235)	...	233,762,766	...	233,754,971	7,795	243,186,879
...	820,498,000	20,627,562	(62,037,335)	...	779,088,227	...	777,640,700	1,447,527	8,048,751,262

(S) Statutory transfer payment.
 (1) The Established Programs Financing payments for 1996-97 are reported under a new statutory authority under the Ministry of Finance.
 (2) This amount represents recoveries of federal tax point abatements under the contracting-out arrangements.

Details of Spendable Amounts

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Food safety, quality and nutrition	2,082,000	1,042,494	231,000	
Drug safety, quality and effectiveness	27,529,000	24,748,506	10,626,000	
Environmental quality and hazards	4,321,000	3,744,578	2,746,086	
Pest management regulatory agency	185,000	178,966	...	
Indian and northern health services	16,300,000	9,581,467	14,955,618	
Public service health	...	927,598	...	
Health advisory and assessment services	250,000	302,948	85,125	
Program management	466,000	976,617	562,585	
Total Ministry—Budgetary	51,133,000⁽¹⁾	41,503,174	29,206,414	

(1) This amount was reduced to \$47,720,165 during the year.

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	511,256	31,497
Total tax revenues	511,256	31,497
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	3,142,095	1,718,143
Refunds of capital expenditures	64,813	5,643
Refunds of transfer payments	1,159,371	2,217,260
Sundries	2,204	...
Adjustments to prior year's payables	7,660,206	8,342,360
	12,028,689	12,283,406
Privileges, licences and permits—		
Food and drug analysis fees	7,900	11,081
Service fees—		
Inpatient services	3,947	4,198
Outpatient services	1,158,682	1,626,823
Cost sharing agreements	3,936,643	3,080,325
Staff accommodation	742,073	906,026
Concessions	101,344	69,171
Sundries	108,753	246,294
	6,051,442	5,932,837
Proceeds from sales—		
Dietary revenues	49,136	115,757
Pharmacy revenues	98,279	207,193
Sundries	590	703
	148,005	323,653
Proceeds from the disposal of surplus Crown assets	730,592	568,824
Miscellaneous non-tax revenues—		
Food and drug penalties	131,000	130,727
Food and drug seizures	50	48
Opium and narcotic penalties	3,431,828	3,443,379
Opium and narcotic seizures	12,200	(26,337)
Interest—Blue Cross (Non-insured health benefit)	1,050,953	...
Interest on overdue accounts	28,167	...
Sundries	4,316,394	213,866
	8,970,592	3,761,683
Total non-tax revenues	27,937,220	22,881,484
Total Department	28,448,476	22,912,981

	Current year	Previous year
	\$	\$
Hazardous Materials Information Review Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	1,257	266
Service fees	443,613	379,783
Total Program	444,870	380,049
Medical Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	397,742	577,520
Adjustments to prior year's payables	..	6,869
	397,742	584,389
Proceeds from the disposal of surplus Crown assets	6,867	391
Miscellaneous non-tax revenues—		
Sundries	50	10
Total Program	404,659	584,790
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures	3,008	883
Proceeds from the disposal of surplus Crown assets	111	81
Miscellaneous non-tax revenues—		
Penalties	55	87,014
Total Program	3,174	87,978
Ministry Summary		
Tax revenues—		
Goods and services tax	511,256	31,497
Total tax revenues	511,256	31,497
Non-tax revenues—		
Refunds of previous years' expenditures	12,430,696	12,868,944
Privileges, licences and permits	7,900	11,081
Service fees	6,495,055	6,312,620
Proceeds from sales	148,005	323,653
Proceeds from the disposal of surplus Crown assets	737,570	569,296
Miscellaneous non-tax revenues	8,970,697	3,848,707
Total non-tax revenues	28,789,923	23,934,301
Total Ministry	29,301,179	23,965,798

SECTION 11

1996-97

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Labour Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

CONTENTS

	<i>Page</i>
Program objective and activity description	11.2
Ministry summary	11.5
Programs by activity	11.9
Transfer payments	11.11
Details of spendable amounts	11.16
Revenues	11.17

Department

Corporate Services Program

Objective

To provide executive direction, policy development and management support services to the Department.

Activity Description

Corporate management and services

This activity is responsible for providing administrative, financial and human resource services and support to departmental clients and for providing managerial direction to enable Human Resources Development Canada to carry out its mission.

Systems

This activity is responsible for the development, implementation and maintenance of a variety of automated systems that support the delivery of services to the public and the internal administration of Human Resources Development Canada.

Policy and communications

This activity is responsible for the development and implementation of effective policies and programs, communications services and support to enable the Department to fulfil its mandate and initiatives.

Human Resources Investment and Insurance Program

Objective

The objective of the Human Resources Investment and Insurance Program is to develop and support the productive utilization of labour market resources in Canada, without undue burden on

individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other Government departments, the provinces, territories, the private sector and community partners. The Program also promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

Activity Description

Human resources investment

The contribution of the HRI activity to the overall HRDC mandate will be realized through a combination of active employment measures intended to assist unemployed Canadians return quickly to the labour market as well as through a range of social development and learning initiatives intended to promote the personal development and well-being of members of Canadian society.

The HRI is organized along four primary sub-activities, each with origins linking back to the former Employment and Social Development and Education Programs of HRDC. The activities are employment, strategic partnerships, learning and program management.

Employment insurance

The *Employment Insurance Act* and the Regulations made pursuant to the Act, the *Government Annuities Act* and the *Labour Adjustment Benefits Act* provide for the payment of benefits to qualified workers experiencing an interruption of earnings or meeting the legislative requirements of the particular Act.

The *Employment Insurance Act* and Regulations also establish stringent parameters for the Program by stipulating, inter-alia, what constitutes insurable employment, the number of insurable weeks required to establish eligibility, the rate and dura-

tion of benefit, and the initial and continuing terms of entitlement to benefit. Additionally, this legislation stipulates that Revenue Canada determines what constitutes insurable employment, and is responsible for the collection of premiums relative to that employment.

Human Resources Centres of Canada (HRCC) management and joint services

This activity provides for a number of joint program delivery and management activities that cannot be directly allocated to the sub-activities that encompass specific program or services within the Human Resources Investment and Insurance Program. Most full-time equivalent resources for this activity are in the field, where the activity includes the regional directors of human resources investment and insurance, area managers, HRCC managers and their administrative support staff.

Labour Program

Objective

The objective of the Labour Program is to promote and sustain stable industrial relations and a safe, fair and productive workplace within the federal labour jurisdiction; and more generally, to collect and disseminate labour and workplace information and to foster constructive labour-management relations.

Activity Description

Industrial relations

The provision of conciliation, mediation, arbitration and adjudication assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; the provision of industrial relations expertise for policy formula-

lation and implementation, and legislative development; and the support of initiatives promoting productive and innovative workplaces, and improved labour-management relations.

Labour operations

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable conditions of employment; development and administration of mandatory programs for employment equity (EE); development and delivery of EE data and information; the provision of fire protection services to federal Government departments, Crown corporations and First Nations; and the promotion and implementation of non-legislated activities aimed at constructive employment relations in the workplace and a work force better informed on union and socio-economic affairs.

Federal workers' compensation

The provision of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the *Government Employees Compensation Act*; the provision of supplementary compensation payments to certain widows of merchant seamen; the adjudication of injury compensation claims made by federal penitentiary inmates; and the administration of the Public Service Benefit Income Plan for survivors of employees slain on duty (PSIBP).

Legislation, research and management

The general management and broad policy direction for the Labour Program; the analysis and development of labour-related legislation and policies on economic and social issues; the man-

agement of effective working relations with other federal departments, employer and employee organizations, the provinces and territories, foreign governments, and international labour agencies; the facilitation of consultations and related initiatives to encourage the involvement of business organizations and the labour movement in the policy-making process; and the provision of information on workplace conditions, trends and best practices which can facilitate effective collective bargaining and labour-management cooperation in support of safe, fair, productive and equitable workplace.

Income Security Program

Objective

To promote and strengthen the income security of targeted groups of Canadians by developing, administering and delivering programs for seniors, the disabled, survivors and migrants.

Activity Description

Income security

The activity encompasses two major income security programs. The management and delivery of these programs are completely integrated.

The Old Age Security (OAS) program consists of three different benefits. The basic Old Age Pension provides individuals from age 65 with a base on which to build an adequate retirement income. Pension benefits are paid to everyone who meets the residence requirements. The Guaranteed Income Supplement (GIS) is an income-tested benefit payable to OAS recipients with low and modest incomes. The Spouse's Allowance is an income-tested benefit to assist low-income married pensioner-couples living on one OAS/GIS Pen-

sion, as well as low-income widows/widowers aged 60-64, who meet OAS residence requirements.

The *Canada Pension Plan (CPP)* (Act) is a compulsory, contributory Social Insurance Program to provide some income protection to Canadian workers and their families against the loss of earnings due to death, disability or retirement. Benefits fall into three categories: the retirement pension, survivor benefits and disability benefits. The Plan operates in all provinces and territories. Quebec also has the Quebec Pension Plan. Under CPP legislation, Income Security administers the benefit provisions. Revenue Canada collects contributions and the Department of Finance manages the Investment Fund.

The activity also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in their countries of origin, to the greatest extent possible.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contravention of provisions of the *Canada Labour Code* (Act); the interpretation of technological

change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in federal jurisdiction.

Activity Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes occupational health and safety objectives, policies and determines the priorities and general direction for the Centre.

President and Centre staff

To implement the occupational health and safety policies and programs established by the Council.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Corporate Services Program							
...	45,578,000	...	...	...	...	...	...
...	...	13,788,150	...	...	...	...	...
...
...	...	1	...	...	...	...	...
...	...	...	1,222,421	...	...	...	...
...	...	...	7,801,726	...	...	...	...
...	...	...	980,000	...	...	...	...
...	45,578,000	13,788,151	10,004,147	64,386,805	4,983,493	...	71,772,793
...	48,645	...	...	48,645	...	...	48,645
...	48,645	...	...	48,645	...	...	48,645
...	16,565,000	...	593,223	17,158,223	...	...	17,860,828
270,600	...	...	415,810	463,856	...	222,554	318,241
...	...	...	...	...	...	...	9,482
270,600	62,240,290	13,788,151	11,013,180	82,106,174	4,983,493	222,554	90,058,634
Human Resources Investment and Insurance Program							
...	182,516,000	...	...	...	...	...	...
...	...	...	3,500,000	...	...	...	...
...	...	...	(1,222,421)	...	...	...	...
...	...	...	(2,064,552)	...	...	...	...
...	182,516,000	...	213,027	143,659,550	39,069,477	...	186,020,851
...
...	...	1	...	...	...	...	...
...	...	...	9,766	9,767	...	...	...
...	...	1	9,766	...	...	...	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	\$	\$								
...	1,211,790,000	...	...	1,211,790,000	10	Grants and contributions				
...	...	192,045,000	...	192,045,000	10a	Grants and contributions				
...	...	...	(7,801,726)	(7,801,726)		Transfer to: Vote 1				
...	...	...	(9,766)	(9,766)		Vote 6b				
...	...	...	(13,349,998)	(13,349,998)		Vote 25				
...	1,211,790,000	192,045,000	(21,161,490)	1,382,673,510		Total—Vote 10	1,319,099,957	63,573,553	...	1,646,145,631
...	110,500,000	(32,180,000)	(46,924,286)	31,395,714	(S)	Interest payments under the <i>Canada Student Loans Act</i>	31,395,714	...	...	142,834,000 ⁽²⁾
...	256,200,000	144,982,000	8,963,559	410,145,559	(S)	Liabilities under the <i>Canada Student Loans Act</i>	410,145,559	...	...	625,838,000 ⁽²⁾
...	253,200,000	(9,302,000)	45,141,633	289,039,633	(S)	Interest and other payments under the <i>Canada Student Financial Assistance Act</i>	289,039,633	...	...	68,000,614 ⁽²⁾
...	23,400,000	(4,200,000)	(6,767,068)	12,432,932	(S)	<i>Canada Student Financial Assistance Act</i> —Special opportunity grants	12,432,932	...	...	7,781,482 ⁽²⁾
...	35,000	...	(2,110)	32,890	(S)	Supplementary retirement benefits—Annuities agents' pensions	32,890	...	...	35,882
...	14,000,000	...	1,531,126	15,531,126	(S)	Labour Adjustment Benefits payments (<i>Labour Adjustment Benefits Act</i>)	15,531,126	...	...	25,110,356
...	90,688,000	...	3,434,629	94,122,629	(S)	Contributions to employee benefit plans	94,122,629	...	...	100,142,843
...	...	155,093,000	(6,123,194)	148,969,806	(S)	Canada Assistance Plan payments (<i>Canada Assistance Plan (Act)</i> and <i>Federal-Provincial Fiscal Arrangements Act</i>)	148,969,806 ⁽³⁾⁽⁴⁾	7,184,538,963
...	...	...	...	...	(S)	Post-secondary education payments to provinces and territories made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i>	(40,695,800) ⁽⁵⁾	2,365,270,000
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	47,340	...	...	3,953
...	2,142,329,000	447,438,001	(63,332,868)	2,526,434,133		Total Program—Budgetary	2,423,791,103	102,643,030	...	12,351,722,575
...	44,058,000	...	...	44,058,000	15	Labour Program				
...	...	...	...	...	15a	Operating expenditures				
...	...	1	...	1		Transfer of \$2,064,552 from Human Resources Development Vote 5, and \$800,000 from Human Resources Development Vote 20				
...	...	1	...	1	15b	Transfer of \$791,999 from Human Resources Development Vote 20				

[illegible]

Ministry Summary—Concluded

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates				\$	\$	\$	\$	\$	
\$	\$	\$	\$	\$							\$
Canadian Artists and Producers Professional Relations Tribunal											
...	1,580,000	...	...	1,580,000	35		1,086,849	493,151	...		1,323,337
...	125,000	...	...	125,000	(S)						
...							125,000	...	...		112,000
...	1,705,000	...	...	1,705,000							
Total Program—Budgetary											
							1,211,849	493,151	...		1,435,337
Canadian Centre for Occupational Health and Safety											
...	1,770,000	...	...	1,770,000	40						
...		263,816	...	263,816	40b						
...	1,770,000	263,816	...	2,033,816							
...	...	...	680	680	(S)		1,967,126	66,690	...		1,925,176
...	...	...	...	...	(S)		680	...	...		...
...	...	...	2,313	2,313							
...							140	...	2,173		973
...	1,770,000	263,816	2,993	2,036,809							
...							1,967,946	66,690	2,173		1,926,149
270,764	24,338,635,290	134,828,121	(515,737)	24,473,218,438							
Total Ministry—Budgetary											
							24,351,914,772	121,078,859	224,807		33,727,013,434

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) For ease of comparison, 1995-96 data was tentatively allocated according to the new wording categories in place in 1996-97, these items were authorized under different wordings.

(3) The amount represents an adjustment to previous years' payments.

(4) The amount Assistance Plan and the Post-Secondary Education payments for 1996-97 are reported under a new statutory authority under the Ministry of Finance.

(5) This amount represents recourses of Federal tax point abatements under the contracting-out arrangements.

(6) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Corporate Services Program																		
Corporate management and services																		
Systems	277,600,221	272,684,062	9,325,000	9,314,574	...	...	227,177,000	227,177,000	...	...	...	...	...	...	...	59,748,221	54,821,636	...
Policy and communications	42,500,000	42,357,618	16,110,000	16,105,505	...	...	43,495,996	43,495,996	...	...	...	...	...	...	...	15,114,004	14,967,127	...
	34,000,000	33,868,483	1,810,000	1,808,932	...	...	23,360,004	23,360,004	...	...	...	...	...	...	...	12,449,996	12,317,411	...
Sub-total	354,100,221	348,910,163	27,245,000	27,229,011	...	...	294,033,000 ⁽¹⁾	294,033,000	...	...	...	...	...	...	...	87,312,221	82,106,174	...
Revenues netted against expenditures	(271,688,000)	(271,688,000)	(22,345,000)	(22,345,000)	...	...	(294,033,000)	(294,033,000)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	82,412,221	77,222,163	4,900,000	4,884,011	...	...	...	...	...	...	...	...	...	...	...	87,312,221	82,106,174	...
Human Resources Investment and Insurance Program																		
Human resources investment	386,885,931	373,503,640	7,450,000	7,437,056	...	...	3,705,244,266	3,705,244,266	...	...	...	...	...	...	...	4,204,936,411	3,847,407,962	...
Employment insurance	546,000,000	545,769,180	32,030,000	32,026,702	...	...	...	...	...	...	...	...	...	...	...	47,590,000	47,535,862	...
Human Resources Centres of Canada (HRCC) management and joint services	242,948,722	217,551,295	21,700,000	21,657,303	...	...	...	...	...	...	...	...	...	...	...	73,792,722	48,352,598	...
Benefits paid in accordance with the following sections of the <i>Employment Insurance Act</i> : sections 24, 25, 26 and 26.1 with respect to the Human resources investment activity	...	...	...	...	...	...	(1,799,885,000)	(1,519,325,339)	...	...	...	...	...	...	...	(1,799,885,000)	(1,519,325,339)	...
Sub-total	1,175,834,653	1,136,824,115	61,180,000	61,121,061	...	...	2,249,492,480	2,185,918,927	...	...	...	...	...	...	...	2,526,434,133	2,423,791,103	...
Revenues netted against expenditures	(903,373,000)	(903,373,000)	(56,700,000)	(56,700,000)	...	...	(960,073,000)	(960,073,000)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	272,461,653	233,451,115	4,480,000	4,421,061	...	...	2,249,492,480	2,185,918,927	...	...	...	...	...	...	...	2,526,434,133	2,423,791,103	...
Labour Program																		
Industrial relations	6,400,000	5,651,149	100,000	94,017	...	...	1,839,000	1,307,149	...	...	...	...	...	...	...	8,339,000	7,052,315	...
Labour operations	33,000,000	32,561,150	1,200,000	1,144,156	...	...	26,000	26,000	...	...	...	...	...	...	...	34,226,000	33,731,306	...
Federal workers' compensation	103,200,000	102,936,872	25,000	23,982	...	...	6,900	6,900	...	...	...	...	...	...	...	60,288,654	60,024,508	...

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Legislation, research and management	10,959,557	10,423,005	300,000	280,859	2,227,000	1,198,240	...	...	...	13,486,557	11,902,104	...
Sub-total	153,559,557	151,572,176	1,625,000	1,543,014	4,098,900	2,538,289	42,943,246 ⁽³⁾	42,943,246	...	116,340,211	112,710,233	...
Revenues netted against expenditures	(42,943,246)	(42,943,246)	...	...	...	...	(42,943,246)	(42,943,246)	...	...	...	...
Total Program—Budgetary	110,616,311	108,628,930	1,625,000	1,543,014	4,098,900	2,538,289	...	...	...	116,340,211	112,710,233	...
Income Security Program												
Income security	244,812,793	224,775,744	3,725,000	3,699,244	21,610,042,703	21,610,042,703	128,028,643 ⁽⁴⁾	116,822,739	...	21,730,551,853	21,721,694,952	...
Revenues netted against expenditures	(125,968,718)	(114,777,057)	(2,059,925)	(2,045,682)	...	...	(128,028,643)	(116,822,739)	...	...	...	...
Total Program—Budgetary	118,844,075	109,998,687	1,665,075	1,653,562	21,610,042,703	21,610,042,703	...	...	...	21,730,551,853	21,721,694,952	...
Total Department—Budgetary	584,334,260	529,300,895	12,670,075	12,501,648	23,863,634,083	23,798,499,919	...	...	...	24,460,638,418	24,340,302,462	...
Canada Labour Relations Board—												
Budgetary	8,832,211	8,289,787	6,000	142,728	...	...	...	...	...	8,838,211	8,432,515	...
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	1,705,000	1,211,849	...	...	...	...	...	...	...	1,705,000	1,211,849	...
Canadian Centre for Occupational Health and Safety												
Council of governors and Executive Board	23,000	14,054	...	...	...	...	...	...	...	...	23,000	14,054
President and Centre staff	7,054,809	6,327,847	...	...	...	...	5,041,000	4,373,955	...	2,013,809	1,953,892	...
Sub-total	7,077,809	6,341,901	...	...	...	...	5,041,000	4,373,955	...	2,036,809	1,967,946	...
Revenues netted against expenditures	(5,041,000)	(4,373,955)	...	...	...	...	(5,041,000)	(4,373,955)	...	...	...	...
Total Program—Budgetary	2,036,809	1,967,946	...	...	...	...	...	...	...	2,036,809	1,967,946	...
Total Ministry—Budgetary	596,908,280	540,770,477	12,676,075	12,644,376	23,863,634,083	23,798,499,919	...	...	...	24,473,218,438	24,351,914,772	...

(1) This amount was increased from \$225,519,000 to \$294,033,000 during the year.

(2) This amount was increased from \$803,206,000 to \$960,073,000 during the year.

(3) This amount was increased from \$37,500,000 to \$42,943,246 during the year.

(4) This amount was increased from \$104,093,000 to \$128,028,643 during the year.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	14,000,000	...	1,531,126	15,531,126	...	...	25,110,356
...	23,400,000	(4,200,000)	(6,767,068)	12,432,932	...	...	7,781,482 ⁽¹⁾
...	55,368,000	...	(50,068,000)	5,233,235	66,765	...	3,999,468
...	197,872,000	...	(123,822,000)	74,050,000	...	...	357,977,726
...	1,982,000	...	(1,435,025)	546,975	...	...	1,678,650
...	24,300,000	...	(2,185,423)	22,114,577	15,001	...	20,049,940
...	3,170,000	...	(2,304,975)	751,236	113,789	...	6,012,192
...	...	131,957,000	123,822,000	249,212,360	6,566,640	...	...
...	177,000	88,000	...	224,930	40,070	...	177,000
...	...	...	...	...	...	...	2,000,000
...	320,269,000	127,845,000	(61,229,365)	380,082,370	6,802,265	...	424,786,814

Total—Grants

Line item	Disposition of authorities				Used in the previous year
	Variance	Available for use in subsequent years		Used in the previous year	
		\$	\$		
1	52,266,749	...	...	877,355,408
2	47,398	...	...	7,154,801
3	18,454	...	...	41,080,059
4	...	...	...	188,800,000
5	1,070,169	...	...	15,500,000
6	...	...	...	6,000,000

...	1,025,000	...	1,621,000	2,646,000	...	2,144,240	501,760	...	1,555,654
will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system									
Contributions to provinces, welfare agencies including schools of social work and individuals, to support activities of national importance for improvement of welfare services; and projects that increase access to employment and training opportunities and facilitate the integration into the community of persons with disabilities									
...	3,333,000	...	4,240,000	7,573,000	...	7,340,787	232,213	...	5,123,701
Contributions to provincial and territorial government departments and agencies, municipal governments, business organizations, public health and educational institutions, Aboriginal organizations including Indian Band and tribal councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable									
...	103,180,000	...	(22,006,000)	81,174,000	...	78,900,801	2,273,199	...	85,416,426
...	110,500,000	(32,180,000)	(46,924,286)	31,395,714	...	31,395,714	...	...	142,834,000 ⁽¹⁾
(S) The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>									
...	256,200,000	144,982,000	8,963,559	410,145,559	...	410,145,559	...	...	623,838,000 ⁽¹⁾
(S) The provision of funds for interest and other payments to lending institutions under the <i>Canada Student Financial Assistance Act</i>									
...	253,200,000	(9,302,000)	45,141,633	289,039,633	...	289,039,633	...	...	68,000,614 ⁽¹⁾
Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives									
...	31,100,000	...	(1,500,000)	29,600,000	...	29,238,654	361,346	...	5,935,221
(S) <i>Canada Assistance Plan (Act)</i> —Payments to provinces and territories under the <i>Canada Assistance Plan (Act)</i> and the <i>Federal-Provincial Fiscal Arrangements Act</i>									
...	...	155,093,000	(6,123,194)	148,969,806	...	148,969,806 ⁽²⁾⁽³⁾	7,184,538,963
(S) Transfer payments to the provinces and territories in respect of post-secondary education made pursuant to the <i>Federal-Provincial Fiscal Arrangements Act</i>									
...	...	1,000,000	(41,695,800)	(40,695,800)	...	(40,695,800) ⁽⁴⁾	2,365,270,000
Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy									
...	...	...	3,093,523	3,093,523	...	3,093,523	...	...	3,989,000
...	...	...	...	...	...	...	...	...	16,340,385
Items not required for the current year									
...	1,548,821,000	319,593,000	(5,806,155)	1,862,607,845	...	1,805,836,557	56,771,288	...	11,640,732,232
Total—Contributions									
...	1,869,090,000	447,438,000	(67,035,520)	2,249,492,480	...	2,185,918,927	63,573,553	...	12,065,519,046
Total Program									

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use					Used in the current year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
					Labour Program				
					Grants				
					Labour operations				
...	7,000	...	...	7,000	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	8,000
...	19,000	...	...	19,000	Fire Prevention Canada	19,000	...	...	20,000
...	26,000	...	...	26,000		26,000	...	...	28,000
					Federal workers' compensation				
...	7,000	...	(100)	6,900	(S) Merchant seamen compensation—Supplementary compensation to certain widows of merchant seamen	6,900	...	...	6,900
					Legislation, research and management				
...	15,000	...	...	15,000	To support activities which contribute to occupational safety and health program objectives	7,880	7,120	...	16,000
...	12,000	...	...	12,000	To support standards-writing associations	7,200	4,800	...	7,200
...	27,000	...	...	27,000		15,080	11,920	...	23,200
...	60,000	...	(100)	59,900	Total—Grants	47,980	11,920	...	58,100
					Contributions				
...	2,939,000	...	(1,100,000)	1,839,000	Industrial relations				
...	...	...	...	...	Labour-management partnerships program	1,307,149	531,851	...	1,043,260
...	2,939,000	...	(1,100,000)	1,839,000	Items not required for the current year	...	...	...	3,483,500
...	3,000,000	...	(800,000)	2,200,000	Legislation, research and management	1,307,149	531,851	...	4,526,760
...	5,939,000	...	(1,900,000)	4,039,000	Labour Commission	1,183,160	1,016,840	...	988,770
...	...	...	...	...	Total—Contributions	2,490,309	1,548,691	...	5,515,530
					Program Summary by Activity				
...	2,939,000	...	(1,100,000)	1,839,000	Industrial relations	1,307,149	531,851	...	4,526,760
...	26,000	...	...	26,000	Labour operations	26,000	...	...	28,000
...	7,000	...	(100)	6,900	Federal workers' compensation	6,900	...	...	6,900
...	3,027,000	...	(800,000)	2,227,000	Legislation, research and management	1,198,240	1,028,760	...	1,011,970
...	5,999,000	...	(1,900,100)	4,098,900	Total Program	2,538,289	1,560,611	...	5,573,630

Income Security Program

Grants					
...16,743,000,000	(196,000,000)	28,800,253	16,575,800,253	16,575,800,253 ⁽³⁾	... 15,998,567,300 ⁽³⁾
...					
... 4,745,000,000	(126,000,000)	19,762,606	4,638,762,606	4,638,762,606 ⁽³⁾	... 4,627,764,474 ⁽³⁾
...					
... 419,000,000	(8,000,000)	(15,520,156)	395,479,844	395,479,844 ⁽³⁾	... 407,515,393 ⁽³⁾
...					
...21,907,000,000	(330,000,000)	33,042,703	21,610,042,703	21,610,042,703	... 21,033,847,167
...					
...23,782,089,000	117,438,000	(35,892,917)	23,863,634,083	23,798,499,919	... 33,104,939,843
...					
...23,782,089,000	117,438,000	(35,892,917)	23,863,634,083	23,798,499,919	... 33,104,939,843

(S) Statutory transfer payment.

(1) For ease of comparison, 1995-96 data was tentatively allocated according to the new wording categories in place in 1996-97. Prior to 1996-97, these items were authorized under different wordings.

(2) This amount represents an adjustment to previous years' payments.

(3) The Canada Assistance Plan and the Post-Secondary Education payments for 1996-97 are reported under a new statutory authority under the Ministry of Finance.

(4) This amount represents recoveries of federal tax point abatements under the contracting-out arrangements.

(5) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Corporate Services Program				
Budgetary (respendable revenues)				
Corporate management and services	222,299,000	222,299,000	212,010,000	
Recoverable expenditures from the Employment Insurance Account	4,878,000	4,878,000	7,029,889	
Recoverable expenditures on behalf of the Canada Pension Plan	227,177,000	227,177,000	219,039,889	
Systems				
Recoverable expenditures from the Employment Insurance Account	39,383,000	39,383,000	33,324,000	
Recoverable expenditures on behalf of the Canada Pension Plan	4,112,996	4,112,996	1,929,240	
	43,495,996	43,495,996	35,253,240	
Policy and communications				
Recoverable expenditures from the Employment Insurance Account	23,228,000	23,228,000	22,587,000	
Recoverable expenditures on behalf of the Canada Pension Plan	132,004	132,004	306,871	
	23,360,004	23,360,004	22,893,871	
Total Program—Budgetary	294,033,000⁽¹⁾	294,033,000	277,187,900	
Human Resources Investment and Insurance Program				
Budgetary (respendable revenues)				
Human resources investment				
Recoverable expenditures from the Employment Insurance Account	238,777,000	238,777,000	245,085,000	
Employment insurance				
Recoverable expenditures from the Employment Insurance Account	530,440,000	530,440,000	510,711,000	
Human Resources Centres of Canada (HRCC) management and joint services				
Recoverable expenditures from the Employment Insurance Account	190,856,000	190,856,000	198,862,000	
Total Program—Budgetary	960,073,000⁽²⁾	960,073,000	954,658,000	
Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Labour Program				
Budgetary (respendable revenues)				
Federal workers' compensation				
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	42,943,246	42,943,246	36,849,738	
Total Program—Budgetary	42,943,246⁽³⁾	42,943,246	36,849,738	
Income Security Program				
Budgetary (respendable revenues)				
Income security				
Recoverable expenditures on behalf of the Canada Pension Plan	128,028,643	116,822,739	111,832,218	
Total Program—Budgetary	128,028,643⁽⁴⁾	116,822,739	111,832,218	
Total Department—Budgetary	1,425,077,889	1,413,871,985	1,380,526,956	
Canadian Centre for Occupational Health and Safety				
Budgetary (respendable revenues)				
President and Centre staff				
CCINFODisc	2,878,000	2,215,453	2,226,206	
CCINFOLine connect charges	80,000	80,000	45,707	
Publications, bulk and single requests	30,000	88,485	55,064	
Subscription—Specialty discs	428,000	631,657	418,472	
Memberships	...	13,592	14,670	
Projects	1,000,000	719,231	917,658	
CCINFOTapes	...	31,451	25,488	
Travel expenses	...	102,072	121,102	
Miscellaneous revenues	15,000	...	3,664	
Inquiries donations	610,000	483,400	740,000	
Diskette—Based products	...	41,086	81,486	
Return from investments	...	2,267	...	
Total Program—Budgetary	5,041,000	4,373,955	4,649,517⁽⁵⁾	
Total Ministry—Budgetary	1,430,118,889	1,418,245,940	1,385,176,473	

(1) This amount was increased from \$225,519,000 to \$294,033,000 during the year.

(2) This amount was increased from \$803,206,000 to \$960,073,000 during the year.

(3) This amount was increased from \$37,500,000 to \$42,943,246 during the year.

(4) This amount was increased from \$104,093,000 to \$128,028,643 during the year.

(5) Previous year's "Actual" distribution adjusted, total remains the same.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Corporate Services Program				
Tax revenues—				
Goods and services tax	15,416	6,906	...	2,802
Total tax revenues	15,416	6,906	1,013,960	95,169
Non-tax revenues—			1,541,140	10,187
Refunds of previous years' expenditures—			697,096	450,772
Recovery of bad debt	236	80	33,309	9,499
Salary overpayments	4,593	477	508,100	720,981
Sundries	1,982,115	79,657	616,364	976,808
Adjustments to prior year's payables	810,030	1,239,126	110,043	324,808
Recovery of previous year's expenditures—			1,606	11,476
Secondments	17,897	15,576		
Secondments—Other Government departments	32,000	12,059	1,684,652	846,731
	2,846,871	1,346,975	252,037	418,574
Privileges, licences and permits	...	58,852	5,249	41,695
Service fees—			1,258	18,132
Special services	...	25	122,990	52,693
Proceeds from the disposal of surplus Crown assets	338,352	411,880	66,304	47,954
Miscellaneous non-tax revenues—			...	1,228
Sundries	5,378	88	40,743	24,673
Crown housing	122,105	142,822	129,919	80,025
	127,483	142,910	2,307,498	493,287
Total non-tax revenues	3,312,706	1,960,642	...	142,064
Total Program	3,328,122	1,967,548	150,912,050	88,756
Human Resources Investment and Insurance Program			80,671,883	2,285
Tax revenues—			37,090	36,765
Goods and services tax	15,511	13,535	...	199,423
Total tax revenues	15,511	13,535	69	1,477
			38,523	239,950

Non-tax revenues—

Refunds of previous years' expenditures—
Recovery of bad debts
Salary overpayments
Recovery of previous year's loss of money
Department 36—Overpayment reported in GARS
National Training Program—Allowances
National Training Program—Industrial
National Training Program—
Job entry—Canadian Jobs Strategy
Job development—Canadian Jobs Strategy
Skill investment—Canadian Jobs Strategy
Skill shortages—Canadian Jobs Strategy
Recovery of overpayments—Other Canadian Jobs Strategy
Previous year—Canadian Jobs Strategy—Advance claimed
Outreach Program
Manpower mobility and trainee travel grant
Canada Works and Young Canada Works
Canada community development projects
Local economic development assistance program
Community employment program
Recovery of salary costs—Secondments
Sundries
Transfer payments to provinces and territories
Other transfer payments
Canada student loans—Recovery claims
Canada student loans—Set-off
Adjustments to prior year's payables
Recovery of overpayments—Immigrant language training

Privileges, licences and permits

Service fees—
Access to information
Special services
Hungarian human resource
Canada student loans—Guarantee fee

Revenues—Continued

	Current year		Previous year	
	\$		\$	
Proceeds from the disposal of surplus Crown assets	77,458		...	
Miscellaneous non-tax revenues—				
Actuarial surplus/Annuities account	1,735,023		334,100	
Conscience money	...		1,339	
Recovery employee benefit costs employment insurance	92,378,000		96,040,000	
Employment Insurance fines	1,024,889		1,167,406	
Canada student loans—Interest	22,729,568		29,946,620	
Sundries	400,421		3,305	
Gains on foreign currency transactions	...		116	
	118,267,901		127,492,886	
Total non-tax revenues	315,663,075		240,872,332	
Total Program	315,678,586		240,885,867	
Labour Program				
Tax revenues—				
Goods and services tax	4,477		8,701	
Total tax revenues	4,477		8,701	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	187,308		57,322	
Salary overpayment	62		300	
Adjustments to prior year's payables	11,114		82,248	
	198,484		139,870	
Service fees	1,000,843		1,066,831	
Proceeds from sales	55,912		63,483	
Miscellaneous non-tax revenues—				
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	26,007		156,375	
Miscellaneous	29,689		11,596	
	55,696		167,771	
Total non-tax revenues	1,310,935		1,437,955	
Total Program	1,315,412		1,446,656	

	Current year		Previous year	
	\$		\$	
Income Security Program				
Tax revenues—				
Goods and services tax	1,605		216	
Total tax revenues	1,605		216	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,137,635		460,615	
Salary overpayment	5,644		2,375	
Family allowance overpayment	75,590		216,273	
Adjustments to prior year's payables	201,278		351,268	
	1,420,147		1,030,531	
Service fees	22,180		...	
Miscellaneous non-tax revenues	10,044,295		8,687,699	
Total non-tax revenues	11,486,622		9,718,230	
Total Program	11,488,227		9,718,446	
Total Department	331,810,347		254,018,517	
Canada Labour Relations Board				
Tax revenues—				
Goods and services tax	759		691	
Total tax revenues	759		691	
Non-tax revenues—				
Refunds of previous years' expenditures	4,917		3,711	
Proceeds from sales	12,740		11,600	
Proceeds from the disposal of surplus Crown assets	1,047		456	
Miscellaneous non-tax revenues	2,613		2,048	
Total non-tax revenues	21,317		17,815	
Total Program	22,076		18,506	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canadian Artists and Producers Professional Relations Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—	270	...
Adjustments to prior year's payables		
Total Program	270	...
Canadian Centre for Occupational Health and Safety		
Tax revenues—		
Goods and services tax	78,802	75,729
Total tax revenues	78,802	75,729
Non-tax revenues—		
Proceeds from the disposal of surplus Crown assets	2,313	949
Total non-tax revenues	2,313	949
Total Program	81,115	76,678
Ministry Summary		
Tax revenues—		
Goods and services tax	116,570	105,778
Total tax revenues	116,570	105,778
Non-tax revenues—		
Refunds of previous years' expenditures	201,613,444	115,587,155
Privileges, licences and permits	136,438	132,280
Service fees	1,061,546	1,306,806
Proceeds from sales	68,652	75,083
Proceeds from the disposal of surplus Crown assets	419,170	413,285
Miscellaneous non-tax revenues	128,497,988	136,493,314
Total non-tax revenues	331,797,238	254,007,923
Total Ministry	331,913,808	254,113,701

SECTION 12

1996-97

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

CONTENTS

	<i>Page</i>
Program objective and activity description	12.2
Ministry summary	12.3
Programs by activity	12.8
Transfer payments	12.9
Details of spendable amounts	12.14
Revenues	12.14

Department

Administration Program

Objective

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs Programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Activity Description*Corporate support*

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs Programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Activity Description*Claims*

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and Treaties by settling specific claims and monitoring implementation

agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objective

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage the sustainable development of the North's natural resources in preparation for eventual devolution; to preserve, maintain, protect and rehabilitate the northern environment and offshore resources; and to manage ongoing federal interests in the North, including federal northern policy, regional economic development, federal-territorial relations, transfer payments to the territorial governments, claims implementation, and federal circumpolar activities.

Activity Description*Northern Affairs*

This activity provides for the development and implementation of policies and programs related to the political, economic, social and sustainable de-

velopment of Canada's North. It manages the constitutional relationship between the Department and the Governments of the Yukon and the Northwest Territories, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This activity provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission**Objective**

To promote the development and dissemination of knowledge in respect of the polar regions.

Activity Description*Canadian Polar Commission*

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; establish the Canadian Polar Information System as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	and transfers	Total available for use	Lapsed or (overexpended)			
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	59,378,000	...	...	59,378,000	...	...	...	...
...	...	1,471,200	...	1,471,200	...	...	...	...
...	...	9,052,622	...	9,052,622	...	...	...	...
...	59,378,000	10,523,822	...	69,901,822	67,432,488	2,469,334	...	43,281,667
...	48,645	...	...	48,645	48,645	...	...	48,645
930	...	...	14,174	15,104	15,104	...	...	3,402
...	4,745,000	...	182,000	4,927,000	4,927,000	...	...	3,634,000
930	64,171,645	10,523,822	196,174	74,892,571	72,423,237	2,469,334	...	46,967,714
...	167,490,000	...	...	167,490,000	...	...	...	...
...	...	9,957,300	...	9,957,300	...	...	...	...
...	...	24,495,961	...	24,495,961	...	...	...	...
...	...	...	2,126,702	2,126,702	...	...	...	...
...	167,490,000	34,453,261	2,126,702	204,069,963	191,416,638	12,653,325	...	198,970,895
6b	To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to: (a) \$547,399 representing the principal of 10 accounts owed by 9 debtors; (b) \$42,300 representing the principal of 5 accounts owed by 5 debtors; (c) \$1,500,000 representing the difference between the gross book value and the fair market value of principal balances of 60 direct loans that may be outstanding at any time under the Indian economic development account				2,077,386	12,313	...	2,668,371
7b	To reduce from \$50,598,234 to \$48,550,835 the amount that may be outstanding at any time under the Indian economic development account				...	1	...	...
10	Capital expenditures Transfer to Vote 5				...	...	...	...
...	3,528,000	...	...	3,528,000	...	...	...	...
...	...	...	(2,126,702)	(2,126,702)	...	...	...	...
...	3,528,000	...	(2,126,702)	1,401,298	1,365,064	36,234	...	7,828,356

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	3,661,845,000	...	...	3,661,845,000	15	Grants and contributions		
...	...	8,461,989	...	8,461,989	15a	Grants and contributions			
...	...	42,377,061	...	42,377,061	15b	Transfer of \$1,070,652 from Indian Affairs and Northern Development Vote 40			
...	...	...	1,070,652	1,070,652		Transfer from Vote 40		
...	3,661,845,000	50,839,050	1,070,652	3,713,754,702		Total—Vote 15	3,692,826,534	20,928,168	
...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	...	...
...	2,000,000	...	...	2,000,000	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	...
...	1,400,000	...	370,393	1,770,393	(S)	Indian annuities (<i>Indian Act</i>)	1,770,393	...	
...	20,000,000	...	...	20,000,000	(S)	Grant to Inuvialuit Regional Corporation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	20,000,000	...
...	117,942,000	...	(17,808,069)	100,133,931	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	100,133,931	...	
33,022,105	...	...	...	33,022,105	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	92	33,022,013
...	...	...	...	7,707,881	(S)	Payment to the Sahn Dene and Metis Land Claim Settlement (<i>Sahn Dene and Metis Land Claim Settlement Act</i>)	7,707,881	...
...	...	...	10,434,305	10,434,305	(S)	Payment to the Yukon First Nations Land Claim Settlement (<i>Yukon First Nations Land Claims Settlement Act</i>)	10,434,305	...
...	...	...	9,600	9,600	(S)	Forgiveness of loans issued from Indian housing assistance account	9,600	...
...	12,921,000	...	494,000	13,415,000	(S)	Contributions to employee benefit plans	13,415,000	...	
...	...	...	103,013	103,013	(S)	Court awards	103,013	...
...	...	...	(3,725)	(3,725)	(S)	Refunds of amounts credited to revenues in previous years	(3,725)	...
32,074	...	...	92,379	124,453	(S)	Spending of proceeds from the disposal of surplus Crown assets	92,652	26,801
33,054,179	3,987,141,000	87,382,011	2,455,429	4,110,032,619		Total budgetary	4,043,353,764	33,048,814	
								3,819,350,484	

L15	Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, <i>Appropriation Act No. 2, 1978</i> .	19,793,904	...	...	19,793,904	...	(51,899)	...	19,845,803	(110,040)
L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> .	46,568,157	...	(2,047,399)	44,520,758	...	(2,176,760)	...	46,697,518	(2,851,999)
L20	Loans to native claimants (Gross)	22,763,000	...	...	22,763,000	...	22,763,000	...	...	24,596,935
L25	Loans to Yukon Elders (Gross)	790,000	...	...	790,000	...	775,410	14,590	...	790,171
L30	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	15,400,000	...	...	15,400,000	...	...	...	...	...
L30a	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	...	...	...	...	...	...	...	...	...
	Total—Vote L30	...	15,400,000	4,840,000	...	20,240,000	20,240,000	...	...	16,393,731
	Total non-budgetary	66,362,061	38,953,000	4,840,000	(2,047,399)	108,107,662	41,549,751	14,590	66,543,321	38,818,798
	Total Program—									
	Budgetary	33,054,179	3,987,141,000	87,382,011	2,455,429	4,110,032,619	4,043,353,764	33,630,041	33,048,814	3,819,350,484
	Non-budgetary	66,362,061	38,953,000	4,840,000	(2,047,399)	108,107,662	41,549,751	14,590	66,543,321	38,818,798
	Northern Affairs Program									
35	Operating expenditures	...	67,301,000	...	...	67,301,000	...	...	...	...
35a	Operating expenditures	...	...	6,953,800	...	6,953,800	...	...	...	...
35b	Transfer of \$3,207,551 from Indian Affairs and Northern Development Vote 40	...	...	1	3,207,551	3,207,551	69,677,395	7,784,957	...	69,151,653
	Transfer from Vote 40	...	67,301,000	6,953,801	3,207,551	77,462,352	...	...	...	...
	Total—Vote 35	...	67,301,000	6,953,801	3,207,551	77,462,352	69,677,395	7,784,957	...	69,151,653
36b	To write-off from the accounts of Canada certain debts due to Her Majesty in right of Canada amounting to \$17,942 representing the principal of 1 account owed by 1 debtor—Transfer of \$17,942 from Indian Affairs and Northern Development Vote 40	...	...	1	...	17,942	17,942	1	...	538,369
	Transfer from Vote 40	...	...	...	...	...	...	...	...	...
	Total—Vote 36b	...	...	1	17,942	17,943	17,942	1	...	538,369
40	Grants and contributions	...	51,221,850	...	...	51,221,850	...	...	...	...
40a	Contributions	...	...	17,528,000	...	17,528,000	...	...	...	...
	Transfer to: Vote 15	...	...	(1,070,652)	(1,070,652)	(1,070,652)	...	...	...	...
	Vote 35	...	...	(3,207,551)	(3,207,551)	(3,207,551)	...	...	...	...
	Vote 36b	...	...	(17,942)	(17,942)	(17,942)	...	...	...	...
	Total—Vote 40	...	51,221,850	17,528,000	(4,296,145)	64,453,705	64,106,049	347,656	...	66,719,155

Ministry Summary—Concluded

Source of authorities					Disposition of authorities										
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)			Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$	\$	
...	...	13,105,000	...	...	...	45	Payments to Canada Post Corporation								
...	...	...	2,495,000	...	2,495,000	45a	Payments to Canada Post Corporation								
...	...	13,105,000	2,495,000	...	15,600,000		Total—Vote 45			15,051,463	548,537	...	17,371,082		
...	...	1,444,000	...	185,923	1,629,923	(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties			1,629,923			...		
...	...	4,829,000	...	185,000	5,014,000	(S)	Contributions to employee benefit plans			5,014,000			...		
...	...	...	...	271,673	271,673	(S)	Refunds of amounts credited to revenues in previous years			271,673			...		
13,872	...	...	...	44,319	58,191	(S)	Spending of proceeds from the disposal of surplus Crown assets			26,387			...		
13,872	137,900,850	26,976,802	(383,737)	164,507,787			Total budgetary			155,794,832	8,681,151	...	31,804	29,722	160,459,587
320,000	...	...	...	320,000		L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)			...	...	...	320,000	...	...
6,508,080	...	...	...	6,508,080		L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> and last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> . Limit \$6,633,697 (Net)			(23,275)	...	...	6,531,355	(794,412)	...
5,000,000	...	...	...	5,000,000		L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)			...	...	...	5,000,000	...	...
11,828,080	...	...	...	11,828,080			Total non-budgetary			(23,275)	...	...	11,851,355	(794,412)	...
13,872	137,900,850	26,976,802	(383,737)	164,507,787			Total Program—Budgetary			155,794,832	8,681,151	...	31,804	160,459,587	...
11,828,080	...	...	...	11,828,080			Non-budgetary			(23,275)	...	...	11,851,355	(794,412)	...
33,068,981	4,189,213,495	124,882,635	2,267,866	4,349,432,977			Total Department—Budgetary			4,271,571,833	44,780,526	...	33,080,618	4,026,777,785 ⁽²⁾	...
78,190,141	38,953,000	4,840,000	(2,047,399)	119,935,742			Non-budgetary			41,526,476	14,590	...	78,394,676	38,024,386	...

Programs by Activity

	Operating				Capital		Transfer payments		Revenues netted against expenditures				Non-budgetary		Total	
	Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Total authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																
Administration Program																
Corporate support	72,009,281	69,539,948	2,425,290	2,425,289	458,000	458,000	458,000	458,000	...	...	...	...	...	...	74,892,571	72,423,237
Total Program—Budgetary	72,009,281	69,539,948	2,425,290	2,425,289	458,000	458,000	458,000	458,000	...	...	...	...	...	...	74,892,571	72,423,237
Indian and Inuit Affairs Program																
Claims—																
Budgetary	49,263,492	47,488,367	466,421	466,421	289,855,143	289,855,143	289,855,143	289,855,143	...	...	...	...	...	...	339,585,056	337,809,931
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	108,107,662	41,549,751
Indian and Inuit programming	202,401,494	158,488,810	4,100,000	4,037,122	3,563,946,069	3,543,017,901	3,543,017,901	3,543,017,901	...	...	...	...	...	...	3,770,447,563	3,705,543,833
Total Program—Budgetary	251,664,986	205,977,177	4,566,421	4,503,543	3,853,801,212	3,832,873,044	3,832,873,044	3,832,873,044	...	...	...	...	...	...	4,110,032,619	4,043,353,764
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	108,107,662	41,549,751
Northern Affairs Program—																
Budgetary	99,805,722	91,440,424	248,359	248,359	64,453,706	64,106,049	64,106,049	64,106,049	...	...	...	...	...	...	164,507,787	155,794,832
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,828,080	(23,275)
Total Department—	423,479,989	366,957,549	7,240,070	7,177,191	3,918,712,918	3,897,437,093	3,897,437,093	3,897,437,093	...	...	...	...	...	...	4,349,432,977	4,271,571,833
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	119,935,742	119,935,742
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41,526,476	41,526,476
Canadian Polar Commission—																
Budgetary	1,019,526	1,015,793	...	...	18,000	18,000	18,000	18,000	...	...	...	...	...	...	1,037,526	1,033,793
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ministry—	424,499,515	367,973,342	7,240,070	7,177,191	3,918,730,918	3,897,455,093	3,897,455,093	3,897,455,093	...	...	...	...	...	...	4,350,470,503	4,272,605,626
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	119,935,742	119,935,742
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41,526,476	41,526,476

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					Variance	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	458,000	...	...	458,000	458,000	...	...	458,000
...	458,000	...	...	458,000	458,000	...	...	458,000
Department Administration Program Contributions								
Corporate support Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art								
Total Program								
Indian and Inuit Affairs Program								
Grants								
Claims								
...	36,949,000	774,250	...	37,723,250	37,723,250	...	...	9,290,424
Grant to the James Bay Crees, the Oujé-Bougoumou Crees and the Naskapi Bands of Quebec								
(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act								
...	20,000,000	...	...	20,000,000	20,000,000	...	...	20,000,000
...	14,985,000	...	(308,307)	14,676,693	14,676,693	...	...	13,949,884
...	267,000	...	...	267,000	267,000	...	...	265,000
...	37,508,000	...	(362,987)	37,145,013	37,145,013	...	...	60,776,947
Grants to the beneficiaries or implementing bodies of comprehensive land claim settlements								
...	3,095,000	...	(48,029)	3,046,971	3,046,971	...	...	3,186,558
(S) Grants to aboriginal organizations designated to receive claim settlement payments under Comprehensive Land Claim Settlement Acts								
...	117,942,000	...	334,118	118,276,118	118,276,118	...	...	95,904,062
Grants to entitled bands for the settlement of treaty land entitlement claims in the province of Saskatchewan								
...	21,982,000	...	(319)	21,981,681	21,981,681	...	...	22,588,717
Grant to the Saskatchewan Association of Rural Municipalities for the payment to rural municipalities of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan								
...	13,594,000	...	(12,845,243)	748,757	748,757	...	...	157,362

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	13,574,000	...	(12,572,359)	901,641	...	...	177,732
...	...	...	...	...	...	...	59,843,227
...	279,896,000	774,250	(25,903,126)	254,767,124	...	...	286,139,913
...	1,400,000	...	370,393	1,770,393	...	...	1,600,368
...	300,000	...	...	300,000	...	...	300,000
...	400,000	...	(303,288)	96,712	...	...	241,171
...	5,000,000	1,150,000	(1,813,854)	4,336,146	...	...	4,467,030
...	45,000	...	(20)	44,980	...	...	44,625
...	13,000,000	...	(5,651,140)	7,348,860	...	...	9,784,034
...	8,274,000	...	(3,175,108)	5,098,892	...	...	6,801,551
...	136,000	...	(82,900)	53,100	...	...	5,350
...	125,087,000	...	(12,553,290)	112,533,710	...	...	109,206,079
...	8,836,000	...	(158,767)	8,677,233	...	...	8,390,458
...	2,797,000	402,969	...	3,199,969	...	...	2,797,000
...	6,921,000	...	(6,921,000)	...	...	...	6,577,000
...	5,608,000	...	(503,328)	5,104,672	...	...	5,142,400
...	177,804,000	1,552,969	(30,792,302)	148,564,667	...	...	155,357,066
...	457,700,000	2,327,219	(56,695,428)	403,331,791	...	...	441,496,979

Grant to the province of Saskatchewan for the payment to school districts of compensation for the loss of their tax base as a result of the settlement of treaty land entitlement claims in Saskatchewan

Items not required for the current year

Indian and Inuit programming

(S) Indian Annuities Treaty payments
Grants to British Columbia Indian bands in lieu of a per capita annuity

Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement

Grants to individual Indians and Inuit and organizations to support their post-secondary educational advancement

Grants to individuals or organizations for the advancement of Indian and Inuit culture

Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves

Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves

Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools

Grants to Indian bands, their district councils and Inuit settlements to support their administration

Payments to Yukon First Nations pursuant to individual self-government agreements

Grants to the Sechelt Indian Band pursuant to the *Sechelt Indian Band Self-Government Act*

Grant to the Miawpukek Indian Band to support designated programs

Grants to representative status Indian organizations to support their administration

Total—Grants

Contributions					
Claims					
Contributions to native claimants for the preparation and submission of claims				6,465,646	9,832,913
Contribution to the Cree-Naskapi Commission for monitoring the implementation of the <i>Cree-Naskapi (of Quebec) Act</i>				480,000	655,000
Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements				19,587,698	16,830,810
Contributions to Indians, Inuit, Indian bands, tribal councils, district councils and other native associations for research, consultation, development and presentation of native claims				3,182,373	2,638,413
Contributions to individuals, Indian bands and associations for the funding of Indian test cases				665,958	766,226
Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases				70,684	44,940
Canada's contribution to the British Columbia Treaty Commission for operating costs				1,180,000	1,020,000
Contribution to the British Columbia Treaty Commissioners for the purpose of supporting First Nations' participation in the British Columbia Treaty Commission process				3,036,000	3,209,060
Contributions to the treaty land entitlement bands in Saskatchewan for expenses related to the ratification of their bands' specific agreements				419,660	1,090,235
Items not required for the current year				...	961,274
48,920,000	(13,831,981)	35,088,019	...	35,088,019	37,048,871
Indian and Inuit programming					
Contributions to Indian bands for land selection				182,480	225,600
Contributions to Indian bands for land and estates management				3,779,752	3,958,450
Contributions to Indian bands for registration administration				3,037,950	2,543,373
Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land				5,128,759	8,310,711
Indian environmental partnership program funding				9,621,422	11,763,170
Contributions for the purpose of resource development				9,124,311	8,100,052
Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador				10,613,000	10,101,000
Contributions to support Indians, Inuit and Innu for the purpose of supplying public services in the areas such as economic development, education, social services, capital facilities and maintenance, and Indian government support				43,823,255	44,229,779
Economic development				628,290,137	621,629,868
Education				642,683,974	637,762,303
Social development				928,168	...
35,503,000	6,000,000	2,320,255	43,823,255	...	...
770,362,000	1,284,770	(143,356,633)	628,290,137	...	...
819,579,000	...	(175,966,858)	643,612,142	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	\$	\$			\$	\$	\$
...	730,209,000	...	20,223,338	750,432,338	730,432,338	20,000,000	...
...	67,197,000	...	(4,231,447)	62,965,553	62,965,553	...	...
...
...	1,200,000	...	(860,100)	339,900	339,900	...	749,917
...
...	3,000,000	...	(1,701,286)	1,298,714	1,298,714	...	5,599,011
...	14,700,000	...	(6,191,109)	8,508,891	8,508,891	...	...
...	384,000	...	374,910	758,910	758,910	...	384,000
...
...	47,607,000	41,227,061	82,098,842	170,932,903	170,932,903	...	44,701,000
...	749,894,000	...	281,903,540	1,031,797,540	1,031,797,540	...	946,752,156
...	12,521,000	...	18,612,445	31,133,445	31,133,445	...	19,326,492
...	3,294,567,000	48,511,831	72,302,571	3,415,381,402	3,394,453,234	20,928,168	3,117,277,978
...	3,343,487,000	48,511,831	58,470,590	3,450,469,421	3,429,541,253	20,928,168	3,154,326,849
				Total—Contributions			
				Program Summary by Activity			
...	328,816,000	774,250	(39,735,107)	289,855,143	289,855,143	...	323,188,784
...	3,472,371,000	50,064,800	41,510,269	3,563,946,069	3,543,017,901	20,928,168	3,272,635,044
...	3,801,187,000	50,839,050	1,775,162	3,853,801,212	3,832,873,044	20,928,168	3,595,823,828
				Total Program			
				Northern Affairs Program			
				Grants			
...	673,000	...	...	673,000	673,000	...	711,000
...	81,000	...	...	81,000	81,000	...	85,000
...	5,000	...	(5,000)	...	...	...	...

	4,500	...	...	4,500	made an outstanding contribution in the field of northern science	4,500	...	4,500
	...	...	...	...	Items not required for the current year	...	...	...
				
	763,500	...	(5,000)	758,500	Total—Grants	758,500	...	2,545,081

Contributions				
...	36,586,000	...	36,586,000	...
Contributions to the Government of the Northwest Territories for health care of Indians and Inuit				36,586,000
Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	(336,475)	...	3,938,525	...
Contributions to the Nunavut Implementation Commission for the purpose of advising on the creation of Nunavut	254,500	...	2,754,500	...
Contributions to individuals, organizations and other levels of government for consultations, research, training, employment initiatives, and other work related to advancing northern interests in the political, social, economic and cultural development of the North	792,173	...	1,099,973	...
Contributions for Inuit counselling in the South	111,928	...	191,928	...
Contributions to the Government of the Yukon Territory and to the Government of the Northwest Territories in relation to the Canada/Yukon and Canada/Northwest Territories Economic Development Agreements	(1,754,021)	...	1,019,979	...
Contributions to the Governments of the Northwest Territories and Yukon and other recipients in relation to the Arctic Environmental Strategy	7,417,959	...	11,317,959	...
Contributions to individuals, organizations and other levels of government for the purpose of promoting the safe development, use, conservation and protection of the North's natural resources	1,363,769	...	1,399,319	...
Contributions to Nunavut implementing bodies for the purpose of establishing the Government of Nunavut	(12,140,977)	...	5,387,023	...
Total—Contributions	63,695,206	(4,291,144)	63,347,549	347,657
Total Program	64,453,706	(4,296,144)	64,106,049	347,657
Total Department	(2,520,982)	3,918,712,918	3,897,437,093	21,275,825
Canadian Polar Commission				
Contributions				
Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions	18,000	...	18,000	...
Total Program	18,000	...	18,000	20,000
Total Ministry	(2,520,982)	3,918,730,918	3,897,455,093	21,275,825
...	3,852,864,850	68,367,050	...	3,664,765,564 ⁽¹⁾
...	3,852,864,850	68,367,050	...	3,664,765,564 ⁽¹⁾

During the year, Transfer Payments to the Territorial Governments Program was transferred to the Ministry of Finance. Therefore, the previous year's transfer payments have been restated by \$1,195,689,398.

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Indian and Inuit Affairs Program	...	2,176,760	3,001,999	
Non-budgetary (respendable receipts)	...	51,899	110,040	
Total Program—Non-budgetary	...	2,228,659	3,112,039	
Claims				
Indian economic development				
Off-reserve housing fund				
Total Program—Non-budgetary	...	2,228,659	3,112,039	
Northern Affairs Program				
Non-budgetary (respendable receipts)				
Inuit loan fund	...	23,275	794,412	
Total Program—Non-budgetary	...	23,275	794,412	
Total Ministry—Non-budgetary	...	2,251,934	3,906,451	

Revenues

Department	Current year	Previous year
	\$	\$
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—	90,447	55,249
Reimbursement of operation and maintenance		
Adjustments to prior year's payables—	...	89,417
Operation and maintenance		
Privileges, licences and permits—	90,447	144,666
Living accommodations and services	30,178	17,176
Service fees	3,590	2,710
Proceeds from the disposal of surplus Crown assets	14,174	4,330
Miscellaneous non-tax revenues	...	481
Total non-tax revenues	138,389	169,363
Total Program	138,389	169,363
Indian and Inuit Affairs Program		
Tax revenues—		
Goods and services tax	299,336	260,064
Total tax revenues	299,336	260,064
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Indian economic development fund	954,888	905,143
Native claimants	5,836,738	6,736,111
Council for Yukon Indian Elders	1,197,110	384,213
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	561,485	292,684
Farm Credit Corporation	65,247	23,429
Stoney Band	23,377	23,377
First Nations in British Columbia	16,949	20,952
	8,655,794	8,405,909

	Current year	Previous year
	\$	\$
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	3,437,948	384,475
Capital costs	2,739	103,272
Sundries	6,978,506	4,539,392
Adjustments to prior year's payables—		
Operation and maintenance	525,154	349,162
Capital costs	25,129	124,411
Grants and contributions	804,248	5,519,249
	11,773,724	11,019,961
Privileges, licences and permits—		
Living accommodations and services	189,475	222,746
Sundries	31,007	17,345
	220,482	240,091
Service fees	3,308	22,388
Proceeds from sales—		
Utilities	308,051	504,387
Other	...	93
	308,051	504,480
Proceeds from the disposal of surplus Crown assets	92,379	88,859
Miscellaneous non-tax revenues—		
Miscellaneous non-tax revenues	534	557,700
Treaty land entitlement (Saskatchewan)	9,464,974	9,464,974
	9,465,508	10,022,674
Total non-tax revenues	30,519,246	30,304,362
Total Program	30,818,582	30,564,426
Northern Affairs Program		
Tax revenues—		
Goods and services tax	75,588	43,407
Total tax revenues	75,588	43,407
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Government of the Yukon Territory	78,536	116,501
Government of the Northwest Territories	...	1,499
Inuit loan fund	26,210	75,703
Yukon Energy Corporation	2,838,368	3,484,472
Other accounts—		
Currugh Ressources	...	...
Esso Ltd.—Norman Wells Project profits	107,860,437	99,765,623
	110,803,551	103,535,924
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	76,652	1,688,332
Sundries	250,504	291,843
Adjustments to prior year's payables—		
Operation and maintenance	2,394,241	75,050
Grants and contributions	...	25,151
	2,721,397	2,080,376
Privileges, licences and permits—		
Canada mining—		
Fees	...	16
Leases	1,116,393	810,606
Licences	28,973	33,741
Royalties	2,276,031	6,290,971
Coal leases	20,156	4,410
Forestry	2,550,456	1,845,818
Land, building and machinery rentals	610,786	353,310
Land use fees	349,186	53,003
Living accommodations and services	478,355	574,649
Metallic and non-metallic	53,364	64,220
Oil and gas royalties	15,194,127	7,660,106
Quarrying royalties	379,829	151,597
Water rentals	12,012	4,337
Yukon quartz mining—		
Fees and leases	1,230,618	1,048,341
Sundries	311	2,784
Royalties	...	2,359,032
	24,300,597	21,256,941
Service fees—		
Placer mining fees	220,882	237,338
Canada mining fees	2,004,184	2,551,470
Land use fees	73,044	48,224
Rental of vacant land	146,191	133,858
Other fees	13,246	12,992
	2,457,547	2,983,882
Proceeds from sales—		
Proceeds from sales	202,625	...
Publications	65,325	66,828
Sundries	66,618	90,109
	334,568	156,937

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	44,319	32,400	Ministry Summary		
Miscellaneous non-tax revenues—			Tax revenues—		
Miscellaneous non-tax revenues	92,234	6,688	Goods and services tax	374,924	303,471
Oil and gas forfeitures	945,112	10,848,776	Total tax revenues	374,924	303,471
	1,037,346	10,855,464	Non-tax revenues—		
Total non-tax revenues	141,699,325	140,901,924	Return on investments	119,459,345	111,941,833
Total Program	141,774,913	140,945,331	Refunds of previous years' expenditures	14,585,568	13,245,003
			Privileges, licences and permits	24,551,257	21,514,208
Total Department	172,731,884	171,679,120	Service fees	2,464,445	3,008,980
			Proceeds from sales	642,619	661,417
			Proceeds from the disposal of surplus Crown assets	130,872	125,589
			Miscellaneous non-tax revenues	10,502,854	20,878,619
			Total non-tax revenues	172,356,960	171,375,649
			Total Ministry	172,731,884	171,679,120

(1) Interest unless otherwise indicated.

SECTION 13

1996-97

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Competition Tribunal

Copyright Board

Enterprise Cape Breton Corporation

Federal Office of Regional Development—
Quebec

National Research Council of Canada

Natural Sciences and Engineering Research
Council

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

Western Economic Diversification

CONTENTS

	<i>Page</i>
Program objective and activity description	13.2
Ministry summary	13.7
Programs by activity	13.14
Transfer payments	13.18
Details of spendable amounts	13.27
Revenues	13.28

Department

Industry and Science Development Program

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada; to promote regional economic development in Ontario; and to assist aboriginal people to realize their economic potential.

Activity Description

Micro-economic policy

To provide national leadership, policy development and programs for enhancing Canadian scientific and industrial capabilities and expanding trade development, including linkages between science, technology, industry and consumers.

Industry sector development

To accelerate sustainable growth and job creation through increased productivity and competitiveness of Canadian business.

Tourism

To sustain, through the Canadian Tourism Commission (CTC), a vibrant and profitable Canadian tourism industry by marketing Canada as a desirable tourist destination and by providing timely and accurate information to the tourism industry to assist their decision-making.

Other operations

To provide support to aboriginal people in all parts of Canada, to promote economic development in communities in Northern Ontario and to renew and enhance physical infrastructure across communities in Ontario.

Corporate and management services

To support Industry Canada organizations through the provision of corporate financial, administrative and advisory services, and to fulfil the functions of the Registrar General of Canada.

Services to the Marketplace Program

Objective

To promote fair and efficient operation of the marketplace in Canada, to establish the rules of the marketplace and to ensure that they are effectively implemented and enforced.

Activity Description

Consumer affairs

To establish and enforce rules and promote policies to inform, assist and represent consumers, and to maintain fairness in market transactions based on measurement.

Competition law and policy

To maintain and encourage competition in the Canadian economy.

Bankruptcy and corporations

To restore resources from bankruptcies to more productive use. To provide a legal framework to regulate the creation and existence of federal corporations to maintain order and fairness.

Spectrum management

To ensure the availability of high quality and efficient radio communications services to as many users of the radio spectrum as possible with a minimum of interference.

Program and advisory services

To provide support to the Services to the Marketplace Program, to fulfil the functions of the Ethics Counsellor and assist small businesses to obtain financing through the small business loans administration program.

Intellectual property

To contribute to the productivity, innovation and competitiveness of Canadian industry, both at the national and international levels, by administering Canada's intellectual property systems in a manner that ensures a high presumption of validity of the intellectual property rights granted and access to this information throughout Canada.

Atlantic Canada Opportunities Agency

Objective

To support and promote new opportunities for the economic development in Atlantic Canada, with particular emphasis on small and medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Activity Description

Development

This activity includes the Agency's program policy, planning and delivery functions directly related to the mandate of the organization. The activity is divided into six sub-activities: action/business development, COOPERATION, advocacy and coordination, special programs,

Pan-Atlantic development, and program administration. These sub-activities delineate the nature of the Agency's business.

Corporate administration

This activity includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal audit activities; legal services; and the Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objective

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small and medium-sized enterprises.

Canadian Space Agency

Objective

To ensure the development and application of space science and technology to meet Canadian needs and to ensure the development of an internationally competitive space industry in Canada.

Activity Description

Earth observation

Ensures Canadian leadership in the emerging earth observation international markets and plans to meet Canadian needs in the areas of environmental monitoring and resource management.

Satellite communications

Ensures that Canadians will have access to new multimedia and personal/mobile communications services made possible by advanced satellite communications technologies while maintaining or expanding Canadian industry's share of the growing international market for these new services.

Canadian space station program

Enhances Canada's ability to operate in space and exploit the potential of space technologies, particularly automation and robotics, and plans to meet our commitments on the international space station program.

Canadian astronaut program

Trains Canadian astronauts to participate in international human space flights, contributes to Canadian scientific and technological experiments in space and inspires Canadian youth to pursue careers in science and technology.

Space science

Ensures that Canada maintains a position of excellence in the worldwide scientific exploration of space and ensures the procurement of the instruments required from Canadian industry to obtain relevant scientific data.

Space technology

Ensures that Canada remains at the forefront of space technology development in preparation for Canada's future space programs and enhances Canadian industry international competitiveness through technology transfer and diffusion.

Executive and horizontal coordination

Provides overall direction and administrative support services to the Canadian Space Agency and ensures the necessary cohesion of all Canadian space program activities.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the *Competition Act* pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the *Competition Act*. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works

protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

Activity Description

Copyright Board

Established on February 1, 1989, as the successor of the Copyright Appeal Board, the Copyright Board has five distinct areas of jurisdiction under the *Copyright Act*. Its responsibilities are to:

- establish tariffs for the retransmission of distant television and radio signals (sections 70.61 to 70.67);
- establish tariffs for the public performance of music (sections 67 to 69);
- adjudicate rate disputes between licensing bodies representing classes of copyright owners and users of their works (sections 70.2 to 70.4);
- rule on applications for non-exclusive licences to use published works of unlocatable copyright owners (section 70.7); and
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (WTO) (section 70.8).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on copyright royalties payable to a licensing body can file the agreement with the Board within 15 days of its

conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Federal Office of Regional Development—Quebec

Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

Activity Description

Promotion of the economic development of the regions of Quebec

To coordinate, support and promote economic development in the regions of Quebec, in large part through federal-provincial arrangements with the province of Quebec for the central and resource regions, and through direct federal programs to deal with specific needs.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada through:

- support for the national science and technology infrastructure;
- research and development in the national interest;
- research and development of national importance in partnership with industry; and
- contributions to the national supply of highly skilled human resources.

Activity Description

National research and development

Undertake and promote research and development to enhance the national scientific and engineering capability and investment.

Support for the national science and technology infrastructure

Support and promote the use of technology and information by Canadian industry and the research community to advance industrial competitiveness and the application of scientific information.

Program management

Ensure the effective management of the National Research Council's Program and its resources.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, training of highly qualified personnel and research-related activities.

Administration

Operations in support of the granting process.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and domestic economic statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collec-

tion and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-economic statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and social statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sectors; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities on social issues.

Technical infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate management services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Western Economic Diversification**Objective**

To promote economic diversification in western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
Industry and Science Development Program									
...	309,977,000	...	...	309,977,000	1				
...	...	59,323,177	...	59,323,177	1a				
...	...	...	...	...	1b				
...	...	1	...	12,508,489	1				
...	...	...	12,508,489	12,508,489					
...	...	...	1,349,935	1,349,935					
...	...	...	4,254,112	4,254,112					
...					
...	309,977,000	59,323,178	18,112,536	387,412,714					
Total—Vote 1									
...	...	...	...	...		369,698,598	17,714,116	...	377,504,100
To increase from \$12,000,000 to \$14,000,000 the aggregate principal amount of the loans submitted by all lenders									
...	...	1	...	...		...	1	...	...
...	446,148,000	...	...	446,148,000	5				
...	...	87,625,000	...	87,625,000	5a				
...	...	...	(12,508,489)	(12,508,489)					
...	446,148,000	87,625,000	(12,508,489)	521,264,511					
Total—Vote 5									
...	...	...	...	...		479,979,458	41,285,053	...	664,207,391
(S) Minister of Industry—Salary and motor car allowance									
...	48,645	...	...	48,645	(S)	48,645	...	...	48,645
(S) Insurance payments under the enterprise development program and guarantees under the industrial and regional development program									
...	10,000,000	...	(10,000,000)	...	(S)	...	...	...	...
...	14,941,000	...	572,000	15,513,000	(S)	15,513,000	...	...	16,629,000
...	...	...	...	...	(S)	...	...	...	...
135,127	...	...	449,925	585,052	(S)	219,931	123,521	241,600	233,927
...	...	...	2,273	2,273	(S)	2,273	...	...	204
...	...	...	...	...	(S)	...	...	...	...
...	...	...	53,482	53,482	(S)	53,482	...	...	499,003
...	...	...	...	...		...	...	...	67,285,269
Appropriations not required for the current year									
135,127	781,114,645	146,948,179	(3,318,273)	924,879,678		865,515,387	59,122,691	241,600	1,126,407,539
Total budgetary									
...	...	...	...	...	L10	...	300,000	...	...
...	300,000	...	...	300,000	L15	...	500,000	...	...
...	500,000	...	...	500,000		...	...	...	...

Ministry Summary—Continued

Ministry Summary									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	...	...	1,950,000
1,950,000	800,000	...	...	2,750,000		Total non-budgetary	...	800,000	1,950,000
135,127	781,114,645	146,948,179	(3,318,273)	924,879,678		Total Program—Budgetary	865,515,387	59,122,691	241,600
1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000
...	131,594,000	...	...	131,594,000		Services to the Marketplace Program			
...	...	6,719,700	...	6,719,700	20	Program expenditures			
...	...	...	...	...	20a	Program expenditures			
...	...	1,629,966	...	1,629,966		Transfer from TB Vote 5 ⁽¹⁾			
...	...	...	(1,349,935)	(1,349,935)		Transfer to Vote 1			
...	131,594,000	6,719,700	280,031	138,593,731		Total—Vote 20	121,737,311	16,856,420	124,282,394
...	...	...	...	...	21b	Decrease from \$25,000,000 to \$15,000,000 the amount by which the aggregate of expenditures may exceed revenues received in respect of the purposes of the Canadian Intellectual Property Office Revolving Fund	...	1	...
...	11,273,000	...	431,000	11,704,000	(S)	Contributions to employee benefit plans	11,704,000	...	9,668,000
...	44,000,000	...	(84,295)	43,915,705	(S)	Liabilities under the <i>Small Business Loans Act</i>	43,915,705	...	24,133,952
35,061,907	(1,073,000)	10,523,000	(9,450,000)	35,061,907	(S)	Canadian Intellectual Property Office Revolving Fund			
...	...	...	(10,000,000)	(10,000,000)		Decrease in draw-down authority as per <i>Appropriation Act No. 4, 1996-97</i>			
...	...	...	209,395	209,395		Transfer from TB Vote 5 ⁽¹⁾			
35,061,907	(1,073,000)	10,523,000	(19,240,605)	25,271,302		Total—Canadian Intellectual Property Office Revolving Fund	3,928,609	...	(538,904)
100,354	...	...	184,581	284,935	(S)	Spending of proceeds from the disposal of surplus Crown assets	123,675	161,260	181,444
...	...	...	676,612	676,612	(S)	Refunds of amounts credited to revenues in previous years	676,612	...	...
35,162,261	185,794,000	17,242,701	(17,752,676)	220,446,286		Total Program—Budgetary	182,085,912	17,017,681	157,726,886
35,297,388	966,908,645	164,190,880	(21,070,949)	1,145,325,964		Total Department—Budgetary	1,047,601,299	76,140,372	1,284,134,425
1,950,000	800,000	...	...	1,750,000		Non-budgetary	...	800,000	1,950,000

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	1	814,781	40b	Transfer of \$814,781 from Industry Vote 50	...	...	...
...	...	...	...	814,781		Transfer from Vote 50	...	...	...
...	48,772,000	9,065,619	814,781	58,652,400	Total—Vote 40		56,206,722	2,445,678	50,878,669
...	135,392,000	...	...	135,392,000	45	Capital expenditures	...	...	...
...	...	27,200,000	...	27,200,000	45a	Capital expenditures	...	...	...
...	...	...	(3,287,439)	(3,287,439)		Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	...	...	...
...	135,392,000	27,200,000	(3,287,439)	159,304,561	Total—Vote 45		158,747,879	556,682	210,974,439
...	39,590,000	...	...	39,590,000	50	Grants and contributions	...	...	...
...	...	1	...	1	50b	Grants	...	...	...
...	...	...	(814,781)	(814,781)		Transfer to Vote 40	...	...	...
...	39,590,000	1	(814,781)	38,775,220	Total—Vote 50		32,767,705	6,007,515	32,643,255
...	3,169,000	...	121,000	3,290,000	(S)	Contributions to employee benefit plans	3,290,000	...	3,123,000
7,662	...	...	10,479	18,141	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	7,662	10,479
7,662	226,923,000	36,265,620	(3,155,960)	260,040,322	Total Program—Budgetary		251,012,306	9,017,537	297,619,363
...	1,184,000	...	...	1,184,000	55	Competition Tribunal	951,231	232,769	1,024,488
...	83,000	...	...	83,000	(S)	Program expenditures	83,000	...	75,000
...	...	...	...	...		Contributions to employee benefit plans	...	...	...
...	1,267,000	...	...	1,267,000	Total Program—Budgetary		1,034,231	232,769	1,099,488
...	753,000	...	...	753,000	60	Copyright Board	...	...	...
...	...	38,250	...	38,250	60a	Program expenditures	...	...	...
...	753,000	38,250	...	791,250	Total—Vote 60		788,892	2,358	782,886
...	87,000	...	...	87,000	(S)	Contributions to employee benefit plans	87,000	...	78,000
...	840,000	38,250	...	878,250	Total Program—Budgetary		875,892	2,358	860,886

[illegible]

Ministry Summary—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote			
	Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	(S)	\$	\$	\$
15,379,985	...	...	...	15,379,985	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i> : Unspent amount at beginning of year		
...	...	...	46,711,953	46,711,953		Amount received during the year		
15,379,985	...	...	46,711,953	62,091,938		Total	37,635,009	29,799,545
25,000	...	...	724,802	749,802	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	24,456,929
15,404,985	407,751,000	27,442,251	48,295,755	498,893,991		Total Program—Budgetary	456,110,189	316,708
Natural Sciences and Engineering Research Council								
...	15,603,000	...	...	15,603,000	95	Operating expenditures		
...	...	802,600	...	802,600	95a	Operating expenditures		
...	15,603,000	802,600	...	16,405,600		Total—Vote 95	15,568,871	15,803,064
...	432,737,000	...	...	432,737,000	100	Grants		
...	...	2,000,000	...	2,000,000	100b	Grants		
...	432,737,000	2,000,000	...	434,737,000		Total—Vote 100	434,736,999	451,856,000
...	1,286,000	...	49,483	1,335,483	(S)	Contributions to employee benefit plans	1	
1,241	...	...	1,540	2,781	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,335,483	1,216,000
...	...	...	...	...		Appropriations not required for the current year	660	1,192
1,241	449,626,000	2,802,600	51,023	452,480,864		Total Program—Budgetary	451,642,013	108,731
...	7,143,000	...	...	7,143,000		Social Sciences and Humanities Research Council	837,311	468,984,987
...	...	358,000	...	358,000	105	Operating expenditures		
...	...	46,000	...	46,000	105a	Operating expenditures		
...	7,143,000	404,000	...	7,547,000	105b	Operating expenditures	7,294,815	7,345,269
...	83,426,000	...	...	83,426,000		Total—Vote 105	252,185	
...	...	352,700	...	352,700	110	Grants		
...	83,426,000	352,700	...	83,778,700	110b	Grants		
...	...	...	...	...		Total—Vote 110	83,778,700	91,579,000
...	676,000	...	26,000	702,000	(S)	Contributions to employee benefit plans	702,000	643,000

...	...	...	44	44	Collection agency fees	...	...	...	672
45	...	...	1,237	1,282	(S) Spending of proceeds from the disposal of surplus	...	...	...	610
	...	...	...	...	(S) Crown assets	...	45	1,237	...
45	91,245,000	756,700	27,281	92,029,026	Total Program—Budgetary	91,775,559	252,230	1,237	99,568,551
<hr/>									
Standards Council of Canada									
...	5,184,000	...	...	5,184,000	Payments to the Standards Council of Canada	5,184,000	...	...	5,264,000
...	5,184,000	...	...	5,184,000	Total Program—Budgetary	5,184,000	...	...	5,264,000
<hr/>									
Statistics Canada									
...	388,542,000	...	...	388,542,000	120 Program expenditures	...	...	...	...
...	...	15,861,606	...	15,861,606	120b Program expenditures	...	...	...	...
...	388,542,000	15,861,606	...	404,403,606	Total—Vote 120	401,967,276	2,436,330	...	283,214,110
...	...	...	...	...	(S) Contributions to employee benefit plans	...	...	...	...
...	34,354,000	...	1,315,000	35,669,000	(S) Spending of proceeds from the disposal of surplus	35,669,000	...	...	31,419,000
18,914	...	...	136,059	154,973	Crown assets	136,056	...	18,917	25,143
18,914	422,896,000	15,861,606	1,451,059	440,227,579	Total Program—Budgetary	437,772,332	2,436,330	18,917	314,658,253
<hr/>									
Western Economic Diversification									
...	33,548,000	...	...	33,548,000	125 Operating expenditures	...	...	...	...
...	...	1	...	1	125a Transfer of \$1,502,899 from Industry Vote 130	...	...	...	...
...	...	...	1,502,899	1,502,899	Transfer from Vote 130	...	1,928,284	...	30,281,120
...	33,548,000	1	1,502,899	35,050,900	Total—Vote 125	33,122,616	...	...	...
...	308,538,000	...	...	308,538,000	130 Grants and contributions	...	...	...	...
...	...	...	(1,502,899)	(1,502,899)	Transfer to Vote 125	...	...	...	...
...	308,538,000	...	(1,502,899)	307,035,101	Total—Vote 130	250,267,356	56,767,745	...	321,264,565
...	17,000,000	...	(185,688)	16,814,312	(S) Liabilities under the <i>Small Business Loans Act</i>	16,814,312	...	...	9,041,122
...	2,842,000	...	109,000	2,951,000	(S) Contributions to employee benefit plans	2,951,000	...	...	2,309,000
317	...	...	4,790	5,107	(S) Spending of proceeds from the disposal of surplus plans	...	...	32	6,732
...	...	...	19,930	19,930	(S) Refunds of amounts credited to revenues in previous years	5,075	...	...	43,065
...	...	...	...	...	Appropriations not required for the current year	19,930	...	...	3,219
317	361,928,000	1	(51,968)	361,876,350	Total Program—Budgetary	303,180,289	58,696,029	32	362,948,823
<hr/>									
50,756,806	3,683,846,159	270,123,952	28,524,566	4,033,251,483	Total Ministry—Budgetary	3,764,949,842	222,192,657	46,108,984	4,063,164,146 ⁽³⁾
855,627,000	800,000	...	50,000,000	906,427,000	Non-budgetary	50,000,000	800,000	855,627,000	50,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.
(a) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$368,337,888 from the Department of Atlantic Canada Opportunities Agency, \$15,038,000 from Enterprise Cape Breton Corporation and \$362,948,823 from the Ministry of Western Economic Diversification.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Industry and Science Development Program												
Micro-economic policy	62,829,000	60,851,766	...	...	17,573,772	...	...	...	...	...	80,403,560	78,425,538
Industry sector development—												
Budgetary	181,181,499	169,546,095	...	...	291,530,147	270,683,096	8,412,198	8,412,198	...	...	464,299,448	431,816,993
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Tourism	59,032,800	55,596,798	...	...	...	...	...	...	...	...	59,032,800	55,596,798
Other operations	15,605,000	15,397,308	...	...	212,159,804	191,722,590	...	...	...	...	227,764,804	207,119,898
Corporate and management services	93,379,066	92,556,160	...	...	...	...	...	...	...	...	93,379,066	92,556,160
Sub-total—												
Budgetary	412,027,365	393,948,127	...	...	521,264,511	479,979,458	8,412,198	8,412,198	...	...	924,879,678	865,515,387
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Revenues netted against expenditures	(8,412,198)	(8,412,198)	...	...	...	...	(8,412,198)	(8,412,198)	...	...	...	...
Total Program—	403,615,167	385,535,929	...	...	521,264,511	479,979,458	...	...	...	...	924,879,678	865,515,387
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Services to the Marketplace Program												
Consumer affairs	40,421,900	39,814,029	...	...	1,000,000	1,000,000	...	...	...	...	41,421,900	40,814,029
Competition law and policy	23,661,700	22,672,329	...	...	...	...	...	...	...	...	23,661,700	22,672,329
Bankruptcy and corporations	34,795,816	23,315,504	...	...	...	...	16,090,716	16,090,716	...	...	18,705,100	7,224,788
Spectrum management	62,069,600	58,687,337	...	...	45,000	45,000	214,000	214,000	...	...	61,900,600	58,518,337
Program and advisory services	5,569,979	5,012,159	...	...	43,915,705	43,915,705	...	...	...	...	49,485,684	48,927,864
Canadian Intellectual Property Office Revolving Fund	77,486,302	58,644,426	...	...	...	...	52,215,000	54,715,861	...	...	25,271,302	3,928,565
Sub-total	244,005,297	208,145,784	...	...	44,960,705	44,960,705	68,519,716	71,020,577	...	...	220,446,286	182,085,912
Revenues netted against expenditures	(68,519,716)	(71,020,577)	...	...	...	...	(68,519,716)	(71,020,577)	...	...	...	...
Total Program—Budgetary	175,485,581	137,125,207	...	...	44,960,705	44,960,705	...	...	...	...	220,446,286	182,085,912
Total Department—	579,100,748	522,661,136	...	...	566,225,216	524,940,163	...	...	...	...	1,145,225,964	1,047,601,299
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...

Atlantic Canada Opportunities Agency										
Development	38,110,675	36,278,554	1,035,000	786,153	303,143,969	263,729,340	...	...	...	342,289,644
Corporate administration	10,185,358	10,577,057	450,000	447,268	...	...	...	...	...	10,635,358
Total Program—Budgetary	48,296,033	46,855,611	1,485,000	1,233,421	303,143,969	263,729,340	...	...	...	352,925,002
Business Development Bank of Canada—										
Budgetary	13,893,000	6,948,000	...	...	...	...	...	...	...	13,893,000
Non-budgetary	...	...	...	...	...	...	...	...	...	903,677,000
							...	...	...	50,000,000
							...	...	...	903,677,000
Canadian Space Agency										
Earth observation	1,870,880	1,810,797	36,094,211	33,130,338	17,162,757	17,123,562	8,600,000	6,065,628	...	46,527,848
Satellite communications	11,420,330	11,308,109	911,750	891,912	11,469,354	6,213,038	...	...	...	23,801,434
Canadian space station program	1,211,760	1,201,088	93,493,383	93,483,712	...	...	...	...	...	94,705,143
Canadian astronaut program	10,013,000	9,590,815	...	...	...	...	...	...	...	10,013,000
Space science	2,362,000	2,143,753	35,738,000	35,684,749	150,001	150,000	...	...	...	38,270,001
Space technology	11,987,724	11,717,640	525,500	516,437	9,447,112	8,887,911	...	...	...	21,960,336
Executive and horizontal coordination	23,094,847	21,724,522	1,121,717	1,106,358	545,996	393,193	...	...	...	24,762,560
Sub-total	61,960,541	59,496,724	167,904,561	164,813,506	38,775,220	32,767,704	8,600,000	6,065,628	...	260,040,322
Revenues netted against expenditures	...	...	(8,600,000)	(6,065,628)	...	...	(8,600,000)	(6,065,628)	...	...
Total Program—Budgetary	61,960,541	59,496,724	159,304,561	158,747,878	38,775,220	32,767,704	...	...	...	260,040,322
							...	...	...	251,012,306
Competition Tribunal—										
Budgetary	1,267,000	1,034,231	...	...	...	...	...	...	...	1,267,000
							...	...	...	1,034,231
Copyright Board—										
Budgetary	878,250	875,892	...	...	...	...	...	...	...	878,250
							...	...	...	875,892
Enterprise Cape Breton Corporation—										
Budgetary	14,700,000	14,700,000	...	...	...	...	...	...	...	14,700,000
							...	...	...	14,700,000
Federal Office of Regional Development—Quebec										
Promotion of the economic development of the regions of Quebec	30,777,797	29,580,496	...	...	362,752,338	355,714,864	...	...	...	393,530,135
Total Program—Budgetary	30,777,797	29,580,496	...	...	362,752,338	355,714,864	...	...	...	393,530,135
							...	...	...	385,295,360

Programs by Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$
National Research Council of Canada																		
National research and development	247,197,071	179,572,712	40,947,475	34,149,839	41,377,000	41,440,440	22,766,000	...	...	...	...	...	...	...	...	306,755,546	255,162,991	
Support for the national science and technology infrastructure	62,090,034	49,008,673	...	1,144,768	83,776,000	82,805,117	12,831,000	...	...	...	...	...	...	...	...	133,035,034	132,958,558	
Program management	49,384,854	53,039,291	6,724,557	9,817,234	5,231,000	5,132,095	2,237,000	...	...	...	...	...	...	...	...	59,103,411	67,988,640	
Sub-total	338,671,959	281,620,676	47,672,032	45,111,861	130,384,000	129,377,652	37,834,000	...	...	...	...	...	...	...	...	498,893,991	456,110,189	
Revenues netted against expenditures (35,743,000)	...	...	(2,091,000)	...	...	...	(37,834,000)	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	322,928,959	281,620,676	45,581,032	45,111,861	130,384,000	129,377,652	...	...	...	...	...	...	...	...	...	498,893,991	456,110,189	
Natural Sciences and Engineering Research Council																		
Grants and scholarships	...	...	...	...	434,737,000	434,736,999	...	...	...	...	...	...	...	...	...	434,737,000	434,736,999	
Administration	17,743,864	16,905,014	...	...	...	...	...	...	...	...	...	...	...	...	...	17,743,864	16,905,014	
Total Program—Budgetary	17,743,864	16,905,014	...	...	434,737,000	434,736,999	...	...	...	...	...	...	...	...	...	452,480,864	451,642,013	
Social Sciences and Humanities Research Council																		
Grants and scholarships	...	...	...	...	83,778,700	83,778,700	...	...	...	...	...	...	...	...	...	83,778,700	83,778,700	
Administration	8,250,326	7,996,859	...	...	...	...	...	...	...	...	...	...	...	...	...	8,250,326	7,996,859	
Total Program—Budgetary	8,250,326	7,996,859	...	...	83,778,700	83,778,700	...	...	...	...	...	...	...	...	...	92,029,026	91,775,559	
Standards Council of Canada—Budgetary	5,184,000	5,184,000	...	...	...	...	...	...	...	...	...	...	...	...	...	5,184,000	5,184,000	
Statistics Canada																		
International and domestic economic statistics	97,322,839	98,169,406	...	...	...	...	...	...	...	...	...	...	...	...	...	97,322,839	98,169,406	
Socio-economic statistics	38,893,406	38,327,802	...	...	...	...	...	...	...	...	...	...	...	...	...	38,893,406	38,327,802	
Census and social statistics	188,955,750	186,604,779	...	...	...	...	12,134,000	8,026,334	...	...	...	...	...	...	...	176,821,750	178,578,445	
Institution statistics	28,876,887	28,464,496	...	...	...	...	...	...	...	...	...	...	...	...	...	28,876,887	28,464,496	
Technical infrastructure	110,772,814	111,091,455	...	...	...	...	44,343,517	48,451,183	...	...	...	...	...	...	...	66,429,297	62,640,272	
Corporate management services	30,984,362	30,693,213	...	...	899,038	898,698	...	...	...	...	...	...	...	...	...	31,883,400	31,591,911	
Sub-total	495,806,058	493,351,151	...	...	899,038	898,698	56,477,517	56,477,517	...	...	...	...	...	...	...	440,227,579	437,772,332	
Revenues netted against expenditures (56,477,517)	(56,477,517)	(56,477,517)	...	...	...	...	(56,477,517)	(56,477,517)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	439,328,541	436,873,634	...	...	899,038	898,698	...	...	...	...	...	...	...	...	...	440,227,579	437,772,332	

Western Economic

Diversification—

Budgetary

36,931,924 35,003,608 1,095,013 1,095,013 323,849,413 267,081,668 ...

361,876,350

303,180,289

Total Ministry—

Budgetary

1,581,240,983 1,465,735,881 207,465,606 206,188,173 2,244,544,894 2,093,025,788 ...

4,033,251,483

3,764,949,842

Non-budgetary

... 906,427,000 50,000,000 50,000,000

906,327,000

50,000,000

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Industry and Science Development Program							
Grants							
...	7,440,000	...	7,115,000	7,115,000	...	...	13,012,500
...	4,350,000	...	2,028,000	2,027,393	607	...	988,416
...	540,000	...	226,000	226,000	...	...	252,000
...	...	...	...	...	...	...	1,722,000
...	12,330,000	...	9,369,000	9,368,393	607	...	15,974,916
Contributions							
...	1,971,000	...	1,991,000	1,991,000	...	...	2,118,000
...	3,500,000	...	3,500,000	3,500,000	...	...	3,361,342
...	500,000	...	478,644	478,464	180	...	183,627
...	1,050,000	...	1,182,861	1,182,861	...	...	974,499
...	...	750,000	750,000	750,000	...	...	3,320,000
...	...	...	203,055	203,054	1	...	953,839
...	...	...	100,000	100,000	...	...	200,000
...	7,021,000	750,000	8,205,560	8,205,379	181	...	11,111,307
Industry sector development							
...	605,000	...	561,000	560,500	500	...	641,230
...	669,000	...	248,573	248,573	...	...	1,366,983
...	65,700,000	...	50,763,302	50,763,302	...	...	85,893,431
...	22,446,000	2,000,000	30,968,822	30,968,800	22	...	7,124,441
...	8,754,000	...	6,952,593	6,951,688	905	...	18,594,120
...	13,222,000	...	9,587,270	9,584,334	2,936	...	15,360,683
...	23,425,000	...	19,996,303	19,996,303	...	...	19,351,013
...	2,825,000	...	614,957	614,957	...	...	...

...	11,010,000	...	2,608,106	13,618,106	Contributions under the community futures program	13,618,106	...	5,000,944
...	...	...	...	...	Contribution to the Shoe Manufacturing Association of Canada	...	...	...
...	50,000	...	(50,000)	...	Contribution to the International Telecommunications Union, Geneva, Switzerland	...	...	17,547
...	6,808,000	...	(643,535)	6,164,465	(S) Insurance payments under the enterprise development program and guarantees under the industrial and regional development program	6,164,464	1	7,057,357
...	10,000,000	...	(10,000,000)	...	Contributions under the technology outreach program	...	...	...
...	10,557,000	...	(1,716,770)	8,840,230	Contributions under the Ontario base closures program	8,840,183	47	12,610,716
...	3,200,000	...	(885,400)	2,314,600	Contributions under sub-agreements made pursuant to economic and regional development agreements/general development agreements with provinces	2,312,242	2,358	317,926
...	65,921,000	...	(64,612,559)	1,308,441	Canada/Quebec Agreement on Industrial Development	1,307,336	1,105	6,904,621
...	...	...	37,567,400	37,567,400	Contributions under the Atlantic enterprise program	37,567,400	...	58,517,600
...	1,500,000	...	(432,208)	1,067,792	Contributions to Ontario cultural and convention centres	1,067,792	...	1,427,993
...	1,020,000	...	504,634	1,524,634	Contributions under sub-agreements with the western provinces for the development of communications technologies	1,524,634	...	317,712
...	1,546,000	...	(458,048)	1,087,952	Contribution to the communications technology research and development incentive program	1,087,951	1	3,141,337
...	1,062,000	...	(83,067)	978,933	Contributions under the Canada Community Investment Plan	978,931	2	2,905,935
...	1,200,000	...	(891,351)	308,649	Contributions under Technology Partnerships Canada	308,648	1	...
...	...	73,000,000	20,988,125	93,988,125	Contribution to the Ottawa Heart Institute Research Corporation	73,148,952	20,839,173	...
...	...	2,800,000	200,000	3,000,000	Contribution to the Bureau de promotion des industries du bois (BPB)	3,000,000	...	...
...	...	...	68,000	68,000	Items not required for the current year	68,000	...	290,000
...	251,520,000	77,800,000	(37,789,853)	291,530,147		270,683,096	20,847,051	25,511,680
...	...	...	...	...	Other operations	...	...	272,353,269
...	35,180,000	...	(10,237,711)	24,942,289	Contributions under the Aboriginal business Canada program	24,505,075	437,214	40,140,588
...	...	...	...	...	Contributions to a cooperative tourism marketing initiative in Northern Ontario	336,743	...	952,017
...	305,000	...	31,743	336,743	Contributions under the Northern Ontario Development Fund	1,941,787	...	4,550,210
...	436,000	...	1,505,787	1,941,787	Contributions to the province of Ontario under the Canada Infrastructure Works Agreement	159,356,000	20,000,000	341,500,000
...	149,356,000	...	30,000,000	179,356,000	Contributions under the federal economic development initiative for Northern Ontario	5,582,985	...	...
...	...	9,075,000	(3,492,015)	5,582,985	Items not required for the current year	...	...	1,758,897
...	...	...	...	...		191,722,590	20,437,214	388,901,712
...	185,277,000	9,075,000	17,807,804	212,159,804		470,611,065	41,284,446	672,366,288
...	443,818,000	87,625,000	(19,547,489)	511,895,511	Total—Contributions	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	19,351,000	750,000	(2,526,440)	17,574,560	17,573,772	788	...	27,086,223
...	251,570,000	77,800,000	(37,789,853)	291,530,147	270,683,096	20,847,051	...	272,353,269
...	185,277,000	9,075,000	17,807,804	212,159,804	191,722,590	20,437,214	...	388,901,712
...	456,148,000	87,625,000	(22,508,489)	521,264,511	479,979,458	41,285,053	...	688,341,204
Program Summary by Activity								
Micro-economic policy								
Industry sector development								
Other operations								
Total Program								
Services to the Marketplace Program								
Grants								
Consumer affairs								
Grants to various organizations working in the consumer interest								
...	286,000	...	(136,000)	150,000	150,000	...	...	196,000
Spectrum management								
Grant to the Radio Advisory Board of Canada								
...	45,000	...	...	45,000	45,000	...	...	47,000
...	331,000	...	(136,000)	195,000	195,000	...	...	243,000
Contributions								
Consumer affairs								
Contributions to various organizations working in the consumer interest								
...	681,000	...	169,000	850,000	850,000	...	...	804,000
Program and advisory services								
(S) Liabilities under the <i>Small Business Loans Act</i>								
...	44,000,000	...	(84,295)	43,915,705	43,915,705	...	...	...
...	44,681,000	...	84,705	44,765,705	44,765,705	...	...	804,000
Program Summary by Activity								
Consumer affairs								
...	967,000	...	33,000	1,000,000	1,000,000	...	...	1,000,000
...	45,000	...	...	45,000	45,000	...	...	47,000
...	44,000,000	...	(84,295)	43,915,705	43,915,705	...	...	...
...	45,012,000	...	(51,295)	44,960,705	44,960,705	...	...	1,047,000
...	501,160,000	87,625,000	(22,559,784)	566,225,216	524,940,163	41,285,053	...	689,388,204
Atlantic Canada Opportunities Agency								
Grants								
Development								
Grants to non-profit organizations to promote economic cooperation and development								
...	2,000,000	...	...	2,000,000	440,689	1,559,311	...	1,359,749

Contributions									
Development									
Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries and other regional development programs and activities									
Contributions to the Atlantic provinces under the Canada Infrastructure Works Agreements	...	...	(3,124,482)	247,537,518	...	216,439,515	31,098,003	...	220,527,011
(S) Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	...	...	...	44,500,000	...	37,742,685	6,757,315	...	70,159,143
(S) Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	...	...	1,070,823	6,070,823	...	6,070,823	...	...	2,605,034
...	...	...	(6,964,372)	3,035,628	...	3,035,628	...	...	19,116,808
...	...	...	(9,018,031)	301,143,969	...	263,288,651	37,855,318	...	322,407,996
...	...	...	(9,018,031)	303,143,969	...	263,729,340	39,414,629	...	323,767,745
Canadian Space Agency									
Grants									
Space science									
Grant to Ryerson Polytechnical University	...	...	...	150,001	...	150,000	1	...	150,000
Space technology									
Grants for space research partnerships	...	...	29,000	629,000	...	266,700	362,300	...	218,700
Grants for scholarships for space-related research	...	...	27,000	152,000	...	126,200	25,800	...	98,400
Grants for postdoctoral fellowships	...	...	...	150,000	...	...	150,000	...	...
...	...	...	56,000	931,000	...	392,900	538,100	...	317,100
Executive and horizontal coordination									
International Space University									
Grants for the promotion of the Canadian space program and the commercial exploitation of space technology	...	...	...	175,000	...	175,000	...	...	189,850
Grants for the youth awareness program	...	...	36,000	91,000	...	44,197	46,803	...	77,231
Awards and recognition program	...	...	71,000	106,000	...	...	106,000	...	4,138
...	...	...	(100,000)	...	...	...	...	...	...
...	...	...	7,000	372,000	...	219,197	152,803	...	271,219
...	...	...	63,000	1,453,001	...	762,097	690,904	...	738,319
Contributions									
Earth observation									
Contribution to the earth observation preparatory program of ESA (EOFP)	...	...	(124,440)	1,056,560	...	1,056,560	...	...	1,379,307
Contribution to the European remote sensing satellite program I of ESA (ERS-01)	...	...	(1,149,644)	1,330,356	...	1,330,356	...	...	3,207,464
Contribution to the European remote sensing satellite program II of ESA (ERS-02)	...	...	(1,771,918)	2,421,082	...	2,421,082	...	...	3,353,058
Contribution to the preparatory program of the first polar orbit earth observation mission program of ESA (POEM/ENVISAT)	...	...	1,733,759	12,354,759	...	12,315,564	39,195	...	8,259,045
Items not required for the current year	...	...	...	...	...	...	...	...	48,909
...	...	...	(1,312,243)	17,162,757	...	17,123,562	39,195	...	16,247,783

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
Satellite communications							
...	2,255,000	...	(815,567)	1,439,433	...	...	1,384,396
...	869,000	...	338,992	1,207,992	...	...	835,140
...	7,274,000	...	1,547,929	8,821,929	3,565,613	5,256,316	3,281,156
...	10,398,000	...	1,071,354	11,469,354	6,213,038	5,256,316	5,500,692
Space technology							
...	440,000	...	(24,945)	415,055	...	...	958,323
...	210,000	...	(210,000)	...	...	...	...
...	8,407,000	...	(305,943)	8,101,057	8,079,956	21,101	8,046,668
...	...	...	...	...	...	...	776,581
...	9,057,000	...	(540,888)	8,516,112	8,495,011	21,101	9,781,572
Executive and horizontal coordination							
...	245,000	...	(86,004)	158,996	158,996	...	374,889
...	25,000	...	(10,000)	15,000	15,000	...	...
...	270,000	...	(96,004)	173,996	173,996	...	374,889
...	38,200,000	...	(877,781)	37,322,219	32,005,607	5,316,612	31,904,936
Program Summary by Activity							
...	18,475,000	...	(1,312,243)	17,162,757	17,123,562	39,195	16,247,783
...	10,398,000	...	1,071,354	11,469,354	6,213,038	5,256,316	5,500,692
...	150,000	1	...	150,001	150,000	1	150,000
...	9,932,000	...	(484,888)	9,447,112	8,887,911	559,201	10,098,672
...	635,000	...	(89,004)	545,996	393,193	152,803	646,108
...	39,590,000	1	(814,781)	38,775,220	32,767,704	6,007,516	32,643,255

Grants

PUBLIC ACCOUNTS OF CANADA, 1996-97

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$				
		Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use			
	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	15,802	15,802	...	...	284,198
...	...	1,000,560	...	337,825	1,338,385	...	...	1,787,540
...	...	4,354,042	...	(720,632)	3,633,410	...	...	3,019,119
...	...	70,000,000	15,536,000	8,295,598	93,829,598	...	...	43,977,963
...	...	2,000,000	...	(1,100,000)	900,000	...	...	3,738,056
...	...	4,130,558	...	(253,847)	3,876,711	...	...	6,133,697
...	...	21,905,944	...	15,550,192	37,456,136	...	...	11,714,698
...	...	12,669,511	...	...	12,669,511	...	...	15,713,824
...	...	2,970,000	...	...	2,970,000	...	...	...
...	...	...	...	374,658	374,658	...	...	616,182
...	...	...	...	315,175	315,175	...	...	201,874
...	...	...	...	...	...	...	...	1,043,529
...
...	340,009,709	15,536,000	...	5,487,824	361,033,533	...	...	347,385,204
...	341,728,514	15,536,000	...	5,487,824	362,752,338	...	...	348,577,924
National Research Council of Canada								
Grants								
...	956,000	1	...	34,999	991,000	...	...	965,281
...	4,240,000	...	...	...	4,240,000	...	...	4,239,998
...	5,196,000	1	...	34,999	5,231,000	...	...	5,205,279
Contributions								
...	615,000	...	...	...	615,000	...	...	1,900,466
...	...	...	...	3,375,000	3,375,000	...	...	...
...	3,253,000	...	...	490,000	3,743,000	...	...	5,813,638

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of the TRIUMF project	19,277,000	11,723,000	...	31,000,000	31,000,000	...	33,318,000
Particle Physics and Astronomy Research Council of the United Kingdom in support of the James Clerk Maxwell telescope	2,644,000	...	...	2,644,000	2,644,427	(427)	2,566,206
Support for the national science and technology infrastructure	25,789,000	11,723,000	3,865,000	41,377,000	41,440,440	(63,440)	43,598,310
Contributions to Canadian firms to develop, adapt and exploit technology	61,978,000	...	1,913,000	63,891,000	61,923,369	1,967,631	60,268,410
Contributions to organizations to provide technological and research assistance to Canadian industry	19,885,000	...	...	19,885,000	20,881,748	(996,748)	18,974,672
Total—Contributions	81,863,000	...	1,913,000	83,776,000	82,805,117	970,883	79,243,082
	107,652,000	11,723,000	5,778,000	125,153,000	124,245,557	907,443	122,841,392
Program Summary by Activity							
National research and development	25,789,000	11,723,000	3,865,000	41,377,000	41,440,440	(63,440)	43,598,310
Support for the national science and technology infrastructure	81,863,000	...	1,913,000	83,776,000	82,805,117	970,883	79,243,082
Program management	5,196,000	1	34,999	5,231,000	5,132,095	98,905	5,205,279
Total Program	112,848,000	11,723,001	5,812,999	130,384,000	129,377,652	1,006,348	128,046,671
Natural Sciences and Engineering Research Council							
Grants	...	...	...	...	...	...	...
Grants and scholarships	432,737,000	2,000,000	...	434,737,000	434,736,999	1	427,131,000
Grants and scholarships Items not required for the current year	...	...	...	...	...	...	24,725,000
Total Program	432,737,000	2,000,000	...	434,737,000	434,736,999	1	451,856,000
Social Sciences and Humanities Research Council							
Grants	...	...	...	...	...	...	...
Grants and scholarships	83,426,000	352,700	...	83,778,700	83,778,700	...	89,188,000
Grants and scholarships Items not required for the current year	...	...	...	...	...	...	2,391,000
Total Program	83,426,000	352,700	...	83,778,700	83,778,700	...	91,579,000
Statistics Canada							
Grants	...	...	...	...	...	...	...
Corporate management services	8,280	...	220	8,500	8,160	340	14,248
Canada's fee for membership in the Inter-American Statistical Institute (\$6,000 US)	...	...	...	...	...	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			Variance	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	5,500	...	...	5,500	...	...	4,028
...	...	...	885,038	885,038	...	...	378,119
...	13,780	...	885,258	899,038	898,698	340	396,395
Total Program							
Western Economic Diversification							
Grants							
...	5,000,000	...	...	5,000,000	...	5,000,000	...
Contributions							
Contributions under programs or for projects that promote or enhance the economic development and diversification of western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in western Canada							
...	160,973,000	...	(1,502,899)	159,470,101	131,832,810	27,637,291	111,230,835
Contributions to western small and medium sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital							
...	16,000,000	...	...	16,000,000	7,486,000	8,514,000	5,064,286
...	126,565,000	...	...	126,565,000	110,948,546	15,616,454	204,969,443
...	17,000,000	...	(185,688)	16,814,312	16,814,312	...	9,041,122
...	320,538,000	...	(1,688,587)	318,849,413	267,081,668	51,767,745	330,305,686
...	325,538,000	...	(1,688,587)	323,849,413	267,081,668	56,767,745	330,305,686
...	2,149,203,294	117,236,702	(21,895,102)	2,244,544,894	2,093,025,788	151,519,106	2,396,560,880 ⁽¹⁾
Total Ministry							

(S) Statutory transfer payment.

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$323,767,745 from the Department of Atlantic Canada Opportunities Agency and \$330,305,686 from the Ministry of Western Economic Diversification.

Details of Spendable Amounts

Department	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Industry and Science Development Program			
Budgetary (respendable revenues)			
Industry sector development	8,169,000	8,412,198	6,918,715
Total Program—Budgetary	8,169,000⁽¹⁾	8,412,198	6,918,715
Services to the Marketplace Program			
Budgetary (respendable revenues)			
Bankruptcy and corporations	...	16,090,716	...
Spectrum management	214,000	214,000	713,999
Canadian Intellectual Property Office Revolving Fund	52,215,000	54,715,861	50,106,038
Total Program—Budgetary	52,429,000⁽²⁾	71,020,577	50,820,037
Total Department—Budgetary	60,598,000	79,432,775	57,738,752
Canadian Space Agency			
Budgetary (respendable revenues)			
Earth observation			
RADARSAT			
Recovery from other Government for cost-sharing agreements	8,600,000	6,065,628	...
Total Program—Budgetary	8,600,000	6,065,628	...

National Research Council of Canada Budgetary (respendable revenues)	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
National research and development	22,766,000	...	...
Support for the national science and technology infrastructure	12,831,000	...	...
Program management	2,237,000	...	...
Total Program—Budgetary	37,834,000	...	...
Statistics Canada			
Budgetary (respendable revenues)			
Census and social statistics	12,134,000	8,026,334	7,635,510
Technical infrastructure	44,305,000	48,451,183	43,817,777
Total Program—Budgetary	56,439,000⁽⁴⁾	56,477,517	51,453,287
Total Ministry—Budgetary	163,471,000	141,975,920	109,192,039

(1) This amount was increased to \$8,412,198 during the year.

(2) This amount was increased to \$68,519,716 during the year.

(3) Starting in 1995-96, amounts received are credited to non-tax revenues instead of being netted against expenditures as in the past.

(4) This amount was increased to \$56,477,517 during the year.

Revenues

Department	Current year	Previous year
	\$	\$
Industry and Science Development Program		
Tax revenues—		
Goods and services tax	795,796	914,799
Total tax revenues	795,796	914,799
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Atlantic Development Board carry-over projects	191,136	223,659
<i>Atlantic Provinces Power Development Act</i>	5,413,584	9,530,306
Other accounts—		
Hyundai Auto Canada Inc.	...	1,897,211
Bombardier Inc., groupe Canadair	7,668	28,058
Interest on general development agreement—Province of British Columbia	171,312	229,242
	5,783,700	11,908,476
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,393,456	75,280,322
Repayable contributions	69,060,802	...
Adjustments to prior year's payables	8,078,482	2,739,633
	80,532,740	78,019,955
Privileges, licences and permits—		
Corporation operations	...	11,561,927
Bankruptcy; trustee licences	...	397,315
Royalties from Nuans Software	580,954	829,221
Levies under the <i>Bankruptcy and Insolvency Act</i>	...	9,314,603
Bankruptcy registration fees	...	4,837,567
Fines— <i>Bankruptcy and Insolvency Act</i>	...	50,092
Bankruptcy search	...	719,246
Sundries	400	1,000
	581,354	27,710,971
Service fees	2,698,899	20,587,450
Proceeds from sales	19,123	...
Proceeds from the disposal of surplus Crown assets	449,925	221,070

Revenues—Continued

	Current year	Previous year
	\$	\$
Proceeds from sales	8,706	8,948
Proceeds from the disposal of surplus Crown assets	184,581	191,701
Miscellaneous non-tax revenues— Levies and <i>Excises Act</i> remittances	1,652,387	...
Fines— <i>Bankruptcy and Insolvency Act</i>	79,013	...
Certified copies	11,776	...
Railway mortgages and sales agreements	42,621	...
Sundries	22,895	55,808
Total non-tax revenues	1,808,692	55,808
Total Program	206,681,801	161,525,644
Total Department	299,297,145	304,670,408
Atlantic Canada Opportunities Agency		
Tax revenues— Goods and services tax	34,412	39,691
Total tax revenues	34,412	39,691
Non-tax revenues— Return on investments— ⁽¹⁾ Loans, investments and advances— Special areas and highways agreement Comprehensive development plan agreement Loans to enterprises in Newfoundland and Labrador	2,571,048 541,887 ... 3,112,935	3,453,837 585,061 20,755 4,059,653
Refunds of previous years' expenditures— Refunds of previous years' expenditures Contribution recoveries Adjustments to prior year's payables	2,623,398 10,943,821 1,168,061 14,735,280	3,115,779 6,262,671 661,200 10,039,650
Service fees	2,854,873	4,459,210
Proceeds from the disposal of surplus Crown assets	10,285	11,889
Miscellaneous non-tax revenues	1,311,783	752,298
Total non-tax revenues	22,025,156	19,322,700
Total Program	22,059,568	19,362,391
Canadian Space Agency		
Tax revenues— Goods and services tax	97,350	199,943
Total tax revenues	97,350	199,943
Non-tax revenues— Refunds of previous years' expenditures— Adjustments to prior year's payables Refunds of previous years' expenditures	1,408,473 87,362 1,495,835	793,891 105,392 899,283
Service fees	1,350,173	2,828,690
Proceeds from the disposal of surplus Crown assets	10,479	7,662
Miscellaneous non-tax revenues	18,752	20,471
Total non-tax revenues	2,875,239	3,756,106
Total Program	2,972,589	3,956,049
Competition Tribunal		
Non-tax revenues— Refunds of previous years' expenditures	35	...
Total Program	35	...
Federal Office of Regional Development—Quebec		
Non-tax revenues— Return on investments— ⁽¹⁾ Special areas and highways agreement	5,778,993	2,680,325
Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments to prior year's payables	12,478,418 3,790,265	7,118,926 86,529
Service fees	16,268,683	7,205,455

Revenues—Continued

	Current year	Previous year
	\$	\$
Service fees— Service fees—Loans guarantee	16,443,616	17,554,062
Proceeds from the disposal of surplus Crown assets	9,913	14,365
Miscellaneous non-tax revenues— Other refunds	18,436	19,495
Total Program	38,519,641	27,473,702
National Research Council of Canada		
Tax revenues—		
Goods and services tax	1,717,877	1,417,600
Total tax revenues	1,717,877	1,417,600
Non-tax revenues—		
Refunds of previous years' expenditures— Repayment for goods and services not provided and other miscellaneous refunds	347,133	651,972
Adjustments to prior year's payables	772,513	...
	1,119,646	651,972
Service fees— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	37,431,316	33,575,888
Proceeds from sales— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	9,280,637	11,603,642
Proceeds from the disposal of surplus Crown assets	724,802	324,487
Miscellaneous non-tax revenues	17,176	6,917
Total non-tax revenues	48,573,577	46,162,906
Total Program	50,291,454	47,580,506
Natural Sciences and Engineering Research Council		
Tax revenues—		
Goods and services tax	...	2,115
Total tax revenues	...	2,115
Non-tax revenues—		
Refunds of previous years' expenditures— Repayment of grants and scholarships	91,874	199,247
Adjustments to prior year's payables	11,152	82,447
	103,026	281,694
Proceeds from the disposal of surplus Crown assets	1,540	1,241
Miscellaneous non-tax revenues	65	112,539
Total non-tax revenues	104,631	395,474
Total Program	104,631	397,589
Social Sciences and Humanities Research Council		
Non-tax revenues—		
Refunds of previous years' expenditures— Refunds—Transfer payments	545,130	811,118
Refunds—Goods and services	313	3
Adjustments to prior year's payables	10,493	7,420
	555,936	818,541
Proceeds from the disposal of surplus Crown assets	1,237	655
Total Program	557,173	819,196
Statistics Canada		
Tax revenues—		
Goods and services tax	876,495	703,471
Total tax revenues	876,495	703,471
Non-tax revenues—		
Refunds of previous years' expenditures	90,209	17,111
Proceeds from the disposal of surplus Crown assets	136,059	24,184
Miscellaneous non-tax revenues	91,603	40,030
Total non-tax revenues	317,871	81,325
Total Program	1,194,366	784,796
Western Economic Diversification		
Non-tax revenues—		
Return on investments— Loans, investments and advances— Special areas and highways agreement—Interest	64,905	250,435
Refunds of previous years' expenditures— Refunds—Transfer payments— Capital assistance Other	54,307,887	49,077,496
Refunds—Operating	307,350	350,488
Adjustments to prior year's payables	38,984	45,369
	2,330,631	176,515
	56,984,852	49,649,868

	Current year	Previous year
	\$	\$
Service fees— <i>Small Business Loans Act</i> —Loan guarantee fees	11,193,035	13,348,955
Proceeds from the disposal of surplus Crown assets	4,790	6,621
Miscellaneous non-tax revenues	865,362	940,998
Total Program	69,112,944	64,196,877
Ministry Summary		
Tax revenues— Goods and services tax	3,521,930	3,277,619
Total tax revenues	3,521,930	3,277,619
Non-tax revenues— Return on investments	14,740,533	18,898,889
Refunds of previous years' expenditures	172,692,854	147,836,350
Privileges, licences and permits	175,621,310	183,846,437
Service fees	100,805,166	97,235,155
Proceeds from sales	9,308,466	11,612,590
Proceeds from the disposal of surplus Crown assets	1,533,611	803,875
Miscellaneous non-tax revenues	5,885,676	5,730,599
Total non-tax revenues	480,587,616	465,963,895
Total Ministry	484,109,546	469,241,514⁽²⁾

(1) Interest unless otherwise indicated.

(2) The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$19,362,391 from the Department of Atlantic Canada Opportunities Agency and \$64,196,877 from the Ministry of Western Economic Diversification.

SECTION 14

1996-97

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Human Rights Tribunal Panel

Offices of the Information and

Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

CONTENTS

	<i>Page</i>
Program objective and activity description	14.2
Ministry summary	14.5
Programs by activity	14.8
Transfer payments	14.10
Details of respendable amounts	14.12
Revenues	14.12

Department

Objective

To provide to the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Activity Description

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the Government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing

corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the *Canadian Human Rights Act* in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council, the judges of the Federal Court of Canada, the Tax Court of Canada and all other federally appointed judges of the superior courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

Judges' salaries, allowances and annuities; lump sum payments to spouses; and annuities to spouses and children of judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior courts of the provinces and territories as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for lump sum payments to spouses of such judges who die while in office.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Human Rights Tribunal Panel

Objective

To protect and uphold the human rights of Canadians, in accordance with the *Canadian Human Rights Act*.

Activity Description

Human Rights Tribunal Panel

To ensure enforcement and application of the *Canadian Human Rights Act* through the conduct of fair and efficient hearings and to ensure that the administrative support necessary for the conduct of hearings and operations of the Tribunals throughout Canada is properly provided.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights of complainants under the *Access to Information Act* are respected; complainants, heads of federal Government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner; and investigations are thorough and timely;

- to persuade federal Government institutions to adopt information practices in keeping with the *Access to Information Act*; and

- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal Government institution, is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions as a result of complaints from individuals who allege non-compliance with the *Access to Information Act*. The Commissioner may initiate a complaint. The Commissioner may appear on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal Government institutions to refuse access under the Act. He reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a

complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides administrative support services to both the Information and Privacy Commissioners.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to surviving spouses and children of judges as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for lump sum payments to spouses of such judges who die while in office.

Administration

Consists of the office of the Registrar, the Directors of Library, law reports, administrative services and informatics.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year
	\$	\$				\$	\$	\$	\$	\$	
						Department					
		172,261,000	...	172,261,000	1	Operating expenditures					
		28,767,586	...	28,767,586	1a	Transfer of \$829,000 from Justice Vote 5					
		7,040,883	...	7,040,883	1b	Transfer of \$7,120,551 from Justice Vote 5					
			7,949,551	7,949,551		Transfer from Vote 5					
		172,261,000	35,808,469	7,949,551		Total—Vote 1		210,820,796	5,198,224	...	173,097,250
		261,170,058	...	261,170,058	5	Grants and contributions					
			1	1	5b	Grants					
			(7,949,551)	(7,949,551)		Transfer to Vote 1					
		261,170,058	1	(7,949,551)		Total—Vote 5		253,188,951	31,557	...	261,389,453
		48,645	...	48,645	(S)	Minister of Justice—Salary and motor car allowance		48,645	...	...	48,645
		18,153,000	...	695,000	(S)	Contributions to employee benefit plans		18,848,000	...	...	17,629,000
17,617				30,653	(S)	Spending of proceeds from the disposal of surplus Crown assets		16,792	825	13,036	8,480
				1,828	(S)	Collection agency fees		1,828	...	...	...
				236	(S)	Refunds of amounts credited to revenues in previous years		236	...	...	...
				...		Appropriations not required for the current year		...	...	...	7,301,966
17,617	451,632,703	35,808,470	710,100	488,168,890		Total Department—Budgetary		482,925,248	5,230,606	13,036	459,474,794
						Canadian Human Rights Commission					
	14,279,000	...	...	14,279,000	10	Program expenditures		13,375,844	903,156	...	15,335,172
	1,438,000	...	55,000	1,493,000	(S)	Contributions to employee benefit plans		1,493,000	...	...	1,422,000
2,183	...	...	2,717	4,900	(S)	Spending of proceeds from the disposal of surplus Crown assets		3,173	...	1,727	7,145
2,183	15,717,000	...	57,717	15,776,900		Total Program—Budgetary		14,872,017	903,156	1,727	16,764,317
						Commissioner for Federal Judicial Affairs					
	3,938,000	...	...	3,938,000	15	Operating expenditures					
		555,550	...	555,550	15a	Operating expenditures					
		200,000	...	200,000	15b	Operating expenditures					
	3,938,000	755,550	...	4,693,550		Total—Vote 15		4,657,292	36,258	...	4,382,608

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	507,000	...	...	507,000	20	Canadian Judicial Council—Operating expenditures	...	...	...
...	...	26,200	...	26,200	20a	Canadian Judicial Council—Operating expenditures	...	...	...
...	...	375,000	...	375,000	20b	Canadian Judicial Council—Operating expenditures	...	...	...
...	507,000	401,200	...	908,200		Total—Vote 20	907,701	499	566,204
...	211,117,000	...	(2,481,110)	208,635,890	(S)	Payments pursuant to the <i>Judges Act</i>	208,635,890	...	203,608,258
...	296,000	...	...	296,000	(S)	Contributions to employee benefit plans	296,000	...	279,000
...	215,858,000	1,156,750	(2,481,110)	214,533,640		Total Program—Budgetary	214,496,883	36,757	208,836,070
...	27,105,000	...	...	27,105,000		Federal Court of Canada	...	...	...
...	2,666,000	...	102,000	2,768,000	25 (S)	Program expenditures Contributions to employee benefit plans	26,712,714 2,768,000	392,286	26,299,957 2,661,000
6,026	...	...	5,519	11,545	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,026	...	5,519 5,443
6,026	29,771,000	...	107,519	29,884,545		Total Program—Budgetary	29,486,740	392,286	28,966,400
...	...	1,904,600	...	1,904,600		Human Rights Tribunal Panel	...	...	...
...	...	370,000	...	370,000	21a 21b	Program expenditures Program expenditures	...	...	...
...	...	2,274,600	...	2,274,600		Total—Vote 21	2,251,231	23,369	...
...	...	2,274,600	...	2,274,600		Total Program—Budgetary	2,251,231	23,369	...
...	...	...	...	...		Offices of the Information and Privacy Commissioners of Canada	...	...	...
...	5,569,000	...	...	5,569,000	30	Program expenditures	...	...	...
...	...	247,900	...	247,900	30a	Program expenditures	...	...	...
...	...	...	92,222	92,222		Transfer from TB Vote 5 ⁽¹⁾
...	5,569,000	247,900	92,222	5,909,122		Total—Vote 30	5,974,295	(65,173)	5,857,825
...	...	...	...	...	(S)	Contributions to employee benefit plans	720,000	...	659,000
...	693,000	...	27,000	720,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	316	327	441
643	...	...	342	985		Total Program—Budgetary	6,694,611	(64,846)	6,517,266
643	6,262,000	247,900	119,564	6,630,107					

Supreme Court of Canada									
35	10,172,000	10,172,000	35	Program expenditures	...	10,172,000	...
35a	482,034	...	35a	Program expenditures	...	482,034	...
	482,034	...	(S)	Total—Vote 35	...	10,166,631	487,403
	482,034	...	(S)	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	...	...	11,554,828
	(S)	Contributions to employee benefit plans	...	2,962,359	...
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	938,000	...
	(S)	Refunds of amounts credited to revenues in previous years	...	17,125	...
	(S)	...	...	555	...
		Total Program—Budgetary	...	14,084,670	487,403
	15,444,584
Tax Court of Canada									
40	10,245,000	10,245,000	40	Program expenditures	...	10,245,000	...
40a	515,054	...	40a	Program expenditures	...	515,054	...
	515,054	...	(S)	Total—Vote 40	...	10,611,564	148,490
	(S)	Contributions to employee benefit plans	...	776,000	...
	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,250	...
		Total Program—Budgetary	...	11,388,814	148,490
		Total Ministry—Budgetary	...	776,200,214	7,157,221
	23,174
	747,437,815

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(U) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Government client services	156,149,251	141,604,019		3,951,548	2,113,172		...	...	...	...	...	...	...	...	...	160,100,799	143,717,191	
	39,853,936	36,746,629		2,066,687	1,803,397		253,220,508	253,188,951		...	...	...	...	...	...	295,141,131	291,738,977	
	31,973,358	44,622,703		953,602	2,846,377		...	...		...	...	...	...	...	...	32,926,560	47,469,080	
Total Department—Budgetary	227,976,545	222,973,351		6,971,837	6,762,946		253,220,508	253,188,951		...	...	...	...	...	...	488,168,890	482,925,248	
Canadian Human Rights Commission—Budgetary	15,576,900	14,346,220		200,000	525,797		...	...		...	...	...	...	...	...	15,776,900	14,872,017	
Commissioner for Federal Judicial Affairs																		
Administration	5,229,550	5,051,992		...	...		...	...		275,000	133,700		...	...	...	4,954,550	4,918,292	
Canadian Judicial Council	943,200	942,701		...	...		...	...		...	...		...	...	...	943,200	942,701	
Judges' salaries, allowances and annuities; lump sum payments to spouses; and annuities to spouses and children of judges	169,035,064	169,035,064		...	...		39,600,826	39,600,826		...	...		...	...	...	208,635,890	208,635,890	
Sub-total	175,207,814	175,029,757		...	...		39,600,826	39,600,826		275,000	133,700		...	...	...	214,533,640	214,496,883	
Revenues netted against expenditures	(275,000)	(133,700)		...	...		...	...		(275,000)	(133,700)		...	...	...	...	...
Total Program—Budgetary	174,932,814	174,896,057		...	...		39,600,826	39,600,826		...	...		...	...	...	214,533,640	214,496,883	
Federal Court of Canada																		
Registry of the Federal Court of Canada	28,812,495	28,212,210		1,072,050	1,274,530		...	...		...	...		...	...	...	29,884,545	29,486,740	
Total Program—Budgetary	28,812,495	28,212,210		1,072,050	1,274,530		...	...		...	...		...	...	...	29,884,545	29,486,740	
Human Rights Tribunal Panel—Budgetary	2,274,600	2,251,231		...	...		...	...		...	...		...	...	...	2,274,600	2,251,231	

Offices of the Information and Privacy Commissioners of Canada									
Information commissioner	2,634,497	2,662,431	27,300	15,105	...	...	...	...	2,661,797
Privacy commissioner	2,992,915	3,082,832	10,000	5,694	...	...	...	...	3,002,915
Administration	945,695	919,214	19,700	9,335	...	...	...	...	965,395
Total Program—Budgetary	6,573,107	6,664,477	57,000	30,134	...	...	...	...	6,630,107
Supreme Court of Canada									
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	1,855,638	1,855,638	...	...	1,106,721	1,106,721	...	...	2,962,359
Administration	11,609,714	11,122,311	...	...	...	...	...	...	11,609,714
Total Program—Budgetary	13,465,352	12,977,949	...	...	1,106,721	1,106,721	...	...	14,572,073
Tax Court of Canada									
Registry of the Tax Court of Canada	11,214,854	10,893,123	325,000	495,691	...	...	...	...	11,539,854
Total Program—Budgetary	11,214,854	10,893,123	325,000	495,691	...	...	...	...	11,539,854
Total Ministry—Budgetary	480,826,667	473,214,618	8,625,887	9,089,098	293,928,055	293,896,498	...	...	783,380,609
									776,200,214

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Department Grants	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	
\$	\$	\$	\$		\$	\$	\$
...	18,170	...	18,170	Law and policy grant	18,170	...	4,830
...	1,500	...	1,500	Institut international de droit d'expression française (IDEF)	1,500	...	1,500
...	225,676	...	159,926	Legal studies for Aboriginal people program	157,996	1,930	270,137
...	12,320	...	12,320	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,320	...	13,028
...	13,000	...	13,000	British Institute of International and Comparative Law	13,000	...	13,000
...	8,620	...	8,620	Hague Academy of International Law	8,620	...	9,190
...	26,600	...	26,600	Canadian Human Rights Foundation	26,600	...	28,250
...	140,000	...	280,000	National Judicial Institute	280,000	...	268,750
...	40,000	...	40,000	Canadian Society of Forensic Science	40,000	...	...
...	50,540	...	50,540	Canadian Association of Provincial Court Judges	50,540	...	...
...	...	...	...	Grants to individuals, Canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	...	...	...
...	300,000	...	164,435	Items not required for the current year	164,435	...	...
...	...	...	...		...	...	14,543
...	836,426	...	775,111	Total—Grants	773,181	1,930	623,228
				Contributions			
...	85,000,000	...	85,000,000	Law and policy Contribution to the provinces and territories to assist in the operation of legal aid systems	85,000,000	...	88,310,215
...	152,000,000	...	150,000,000	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the <i>Young Offenders Act</i>	150,000,000	...	156,016,135
...	4,500,000	...	5,042,572	Native courtworkers program and other native projects	5,042,572	...	4,769,048
...	13,990,330	...	7,890,330	Contributions to the provinces and territories for the fire-arms program	7,890,330	...	6,110,330
...	4,843,302	1	3,575,119	Contributions to individuals, Canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	3,545,492	29,627	...

...	...	...	937,376	937,376	...	...	...	...
...
...
...
...	260,333,632	1	(7,888,236)	252,445,397	Total—Contributions	252,415,770	29,627	260,766,225
...	261,170,058	1	(7,949,551)	253,220,508	Total Department	253,188,951	31,557	261,389,453
Commissioner for Federal Judicial Affairs								
Grants								
Judges' salaries, allowances and annuities; lump sum payments to spouses; and annuities to spouses and children of judges								
(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death								
...	146,000	...	12,267	158,267	...	158,267	...	181,767
...	40,894,000	...	(1,451,441)	39,442,559	(S) Annuities under the <i>Judges Act</i>	39,442,559	...	36,368,793
...	41,040,000	...	(1,439,174)	39,600,826	Total—Grants	39,600,826	...	36,550,560
...	41,040,000	...	(1,439,174)	39,600,826	Total Program	39,600,826	...	36,550,560
Supreme Court of Canada								
Grants								
Judges' salaries, allowances and annuities; annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office								
(S) Annuities under the <i>Judges Act</i>								
...	1,349,000	...	(242,279)	1,106,721	...	1,106,721	...	1,172,520
...	1,349,000	...	(242,279)	1,106,721	Total Program	1,106,721	...	1,172,520
...	303,559,058	1	(9,631,004)	293,928,055	Total Ministry	293,896,498	31,557	299,112,533

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Commissioner for Federal Judicial Affairs				
Budgetary (respendable revenues)				
Administration				
Office of the Unpires service fees	96,000	96,000	...	
Human Rights Tribunal service fees	50,000	12,500	...	
Administrative arrangement with Canadian International Development Agency	129,000	25,200	...	
Total Ministry—Budgetary	275,000	133,700	...	

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Tax revenues—				
Goods and services tax	69,550		52,756	
Total tax revenues	69,550		52,756	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refund of transfer payments to provinces	...		135,741	
Refund of transfer payments—Other	7,704		3,286	
Other Government departments	65,300		127,236	
Adjustments to prior year's payables	173,960		484,653	
Sundries	286,879		418,589	
	533,843		1,169,505	
Privileges, licences and permits	4,909,012		2,752,651	
Service fees—				
Divorce registrations	575,370		717,831	
Family orders agreements and enforcements assistance	2,590,057		2,396,876	
Other	71,247		72,281	
	3,236,674		3,186,988	
Proceeds from the disposal of surplus Crown assets	13,036		17,617	
Miscellaneous non-tax revenues—				
Fines—				
Northwest Territories	86,613		104,986	
Yukon	...		550	
Fines and forfeitures	408,234		278,657	
Rental of dwellings and utilities	72,606		110,046	
Sundries	7,115		47,261	
Crown corporation billings	86,886		55,940	
Royalties and patents	116,423		...	
	777,877		597,440	
Total non-tax revenues	9,470,442		7,724,201	
Total Department	9,539,992		7,776,957	

	Current year	Previous year
	\$	\$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	17,410	3,727
Adjustments to prior year's payables	...	...
Total tax revenues		
Goods and services tax	5,636	...
Total tax revenues	5,636	...
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,283	25
Adjustments to prior year's payables	...	510
Total Program	20,830	11,953
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues	17,410	3,727
	2,717	8,226
	703	...
Total Program	20,830	11,953
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	8,576,995	8,343,649
Total Program	8,576,995	8,343,649
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	21,281	45,810
Adjustments to prior year's payables	16,824	(10,923)
	38,105	34,887
Service fees—		
Federal Court fees	882,082	834,057
Court costs	33,817	24,917
	915,899	858,974
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues—		
Court fines	5,519	6,026
Miscellaneous	1,450,000	103,750
	50	59
	1,450,050	103,809
Total Program	2,409,573	1,003,696

	Current year	Previous year
	\$	\$
Offices of the Information and Privacy Commissioners of Canada		
Tax revenues—		
Goods and services tax	5,636	...
Total tax revenues	5,636	...
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,283	25
Adjustments to prior year's payables	...	510
Total Program	127,427	1,178
Proceeds from the disposal of surplus Crown assets		
Miscellaneous non-tax revenues	1,283	535
	342	643
	125,802	...
Total non-tax revenues	127,427	1,178
Total Program	133,063	1,178
Supreme Court of Canada		
Tax revenues—		
Goods and services tax	3,338	3,144
Total tax revenues	3,338	3,144
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	18,730	10,670
Adjustments to prior year's payables	...	19,300
	18,730	29,970
Service fees—		
Photocopies	18,853	16,291
Filing fees	64,875	51,485
Bulletin	...	1,200
Sale of videos	...	15
	83,728	68,991
Proceeds from sales—		
Sale of Supreme Court Bulletin	26,331	23,899
Sale of reasons for judgment	80,757	126,952
Sundries	10,299	4,302
	117,387	155,153

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	17,125	10,957	Ministry Summary		
Miscellaneous non-tax revenues—			Tax revenues—		
Judges' contributions towards annuities	69,806	74,609	Goods and services tax	78,524	55,900
Sundries	10,667	6,221	Total tax revenues	78,524	55,900
	80,473	80,830	Non-tax revenues—		
Total non-tax revenues	317,443	345,901	Refunds of previous years' expenditures	629,787	1,245,655
Total Program	320,781	349,045	Privileges, licences and permits	4,909,012	2,752,651
Tax Court of Canada			Service fees	4,692,393	4,575,973
Non-tax revenues—			Proceeds from sales	164,707	187,500
Refunds of previous years' expenditures—			Proceeds from the disposal of surplus Crown assets	41,717	45,186
Refunds of previous years' expenditures	11,737	167	Miscellaneous non-tax revenues	11,011,900	9,125,728
Adjustments to prior year's payables	8,679	6,864	Total non-tax revenues	21,449,516	17,932,493
Service fees	20,416	7,031	Total Ministry	21,528,040	17,988,393
Proceeds from sales	456,092	461,020			
Proceeds from the disposal of surplus Crown assets	47,320	32,147			
	2,978	1,717			
Total Program	526,806	501,915			

SECTION 15

1996-97

PUBLIC ACCOUNTS OF CANADA

National Defence

CONTENTS

	<i>Page</i>
Program objective and activity description	15.2
Ministry summary	15.4
Program by activity	15.5
Transfer payments	15.6
Details of spendable amounts	15.8
Revenues	15.9

Objective

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Activity Description

Maritime forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other Government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency

operations, peacekeeping, humanitarian and military assistance; and assist other Government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other Government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other Government departments in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence Staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the Department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Materiel support

This activity encompasses the provision of staff and forces designed to: provide supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

Policy direction and management services

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and the overall management of the Department; manage the defence services program; formulate, manage and communicate defence policy; provide specialist departmental services including internal audit and program evaluation; provide departmental financial and accounting facilities and services; and provide departmental central planning and management facilities and functions, including legal services and support functions for the Deputy Minister and the Chief of the Defence Staff.

Ministry Summary

Source of authorities					Disposition of authorities										
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)			Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$		
...	7,148,221,000	...	...	7,148,221,000	1	Operating expenditures	...	...	...	...	...	...	...	...	...
...	...	...	...	61,013,729	1b	Operating expenditures	...	...	...	...	...	...	...	...	...
...	7,148,221,000	61,013,729	...	7,209,234,729		Total—Vote 1	7,109,149,730	100,084,999	...	...	...	...	...	...	7,733,267,886
...	2,484,197,755	...	...	2,484,197,755	5	Capital expenditures	...	...	...	...	...	...	...	...	...
...	...	61,300,000	...	61,300,000	5b	Capital expenditures	...	...	...	...	...	...	...	...	...
...	...	...	...	(27,721,324)		Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	...	...	...	...	...	...	...	...	...
...	2,484,197,755	61,300,000	(27,721,324)	2,517,776,431		Total—Vote 5	2,429,142,107	88,634,324	...	...	...	...	...	...	2,686,297,377
...	172,332,658	...	...	172,332,658	10	Grants and contributions	...	...	...	...	...	...	...	...	...
...	...	128,400,317	...	128,400,317	10b	Grants and contributions	...	...	...	...	...	...	...	...	...
...	172,332,658	128,400,317	...	300,732,975		Total—Vote 10	290,271,830	10,461,145	...	...	...	...	...	...	251,050,091
...	48,685	...	352	49,037	(S)	Minister of National Defence—Salary and motor car allowance	49,037	...	...	...	...	...	...	...	48,645
...	74,902	...	15,037	89,939	(S)	Pensions and annuities paid to civilians	89,939	...	...	...	...	...	...	...	167,191
...	605,876,000	...	(29,610,266)	576,265,734	(S)	Military pensions	576,265,734	...	...	...	...	...	...	...	597,923,111
...	144,249,000	...	5,520,000	149,769,000	(S)	Contributions to employee benefit plans	149,769,000	...	...	...	...	...	...	...	152,137,000
...	...	...	30,496	30,496	(S)	Collection agency fees	30,496	...	...	...	...	...	...	...	24,554
418,741	...	...	24,130,586	24,549,327	(S)	Spending of proceeds from the disposal of surplus Crown assets	18,230,585	411,542	5,907,200	19,303,682	...	...	...	...	19,303,682
...	...	...	274,127	274,127	(S)	Court awards	274,127	...	...	184,453	...	...	...	...	184,453
418,741	10,555,000,000	250,714,046	(27,360,992)	10,778,771,795		Total budgetary	10,573,272,585	199,592,010	5,907,200	11,440,403,990	...	...	...	...	...
69,908,258	...	...	...	69,908,258	Li1c	Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1, 1976</i>	(5,681,920)	...	75,590,178	(7,538,430)	...	...	...	...	...
13,086,217	...	...	...	13,086,217	Li15	Loans in respect of housing projects. <i>Special Appropriation Act, 1963</i>	...	...	...	...	...	...	...	...	...
82,994,475	...	...	...	82,994,475		Limit \$37,000,000 (Net)	(5,681,920)	...	...	...	...	...	...	...	...
...	...	...	...	...		Total non-budgetary	(5,681,920)	...	...	...	...	...	...	...	...
418,741	10,555,000,000	250,714,046	(27,360,992)	10,778,771,795		Total Ministry—Budgetary	10,573,272,585	199,592,010	5,907,200	11,440,403,990	...	...	...	...	...
82,994,475	...	...	...	82,994,475		Non-budgetary	(5,681,920)	...	88,676,395	(7,538,430)	...	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Emergency Preparedness Canada was dissolved. Therefore, the previous year's expenditures have been amalgamated with the Department of National Defence.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Maritime forces	1,540,640,671	1,575,129,917	645,007,807	519,859,108	...	...	24,436,000	23,671,025	...	...	2,161,212,478	2,071,318,000
Land forces	2,345,399,958	2,277,357,585	880,262,766	882,560,000	...	...	155,664,000	164,992,000	...	...	3,069,998,724	2,994,925,585
Air forces	2,264,917,895	2,137,319,000	492,779,067	556,194,000	...	...	176,040,000	162,973,000	...	...	2,581,656,962	2,530,540,000
Joint operations and civil emergency preparedness	302,138,360	266,172,548	38,751,986	22,535,000	...	...	4,125,000	3,485,000	...	...	336,765,346	285,222,548
Communications and information management	282,646,542	306,270,000	97,028,756	63,785,000	...	...	3,278,000	3,015,000	...	...	376,397,298	367,040,000
Support to the personnel function	603,160,349	704,041,000	66,015,509	118,151,000	17,852,622	17,852,622	20,924,000	19,007,000	...	...	666,104,480	881,037,622
Material support	680,657,411	613,670,922	303,860,381	255,359,000	...	...	5,086,000	4,889,000	...	...	979,431,792	864,140,922
Policy direction and management services—												
Budgetary	303,047,012	297,754,078	21,790,728	10,699,000	300,732,975	290,271,830	18,366,000	19,677,000	...	...	607,204,715	579,047,908
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(5,681,920)	(5,681,920)
Sub-total—												
Budgetary	8,322,608,198	8,237,715,050	2,545,497,000	2,429,142,108	318,585,597	308,124,452	407,919,000	401,709,025	...	...	10,778,771,795	10,573,272,585
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(5,681,920)	(5,681,920)
Revenues netted against expenditures	(407,919,000)	(401,709,025)	...	...	...	...	(407,919,000)	(401,709,025)	...	...	...	...
Total Ministry—												
Budgetary	7,914,689,198	7,836,006,025	2,545,497,000	2,429,142,108	318,585,597	308,124,452	...	...	...	...	10,778,771,795	10,573,272,585
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(5,681,920)	(5,681,920)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
\$	\$	\$	\$	\$	\$	\$	\$
...	74,902	...	15,037	89,939	89,939	...	167,191
Grants							
Support to the personnel function							
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan							
...	...	...	...	...	200	...	...
...	200	...	...	200	...	...	200
...	1,048	...	...	1,048	...	1,048	803
...	12,483	...	...	12,483	12,492	(9)	12,280
...	100,000	...	...	144,000	144,000	...	200,000
...	...	...	44,000	382,000	382,000	...	...
...	...	...	382,000	5,500,000	5,500,000	...	...
...	...	...	215,403	215,403	215,403	...	...
...	...	...	400,000	400,000	400,000	...	...
...	205,000	...	...	205,000	205,000	...	205,000
...	205,000	...	...	205,000	205,000	...	205,000
...	3,415	...	...	3,415	3,415	...	6,830
...	9,250	...	...	9,250	9,250	...	18,500
...	12,335	...	...	12,335	12,335	...	24,670
...	10,285	...	...	10,285	10,285	...	10,285
...	24,056	...	...	24,056	24,056	...	25,560
...	1,700,000	...	...	1,700,000	1,621,278	78,722	1,658,138
...	89,250	...	...	89,250	89,250	...	86,500
...	60,000	...	...	60,000	60,000	...	63,750
...	40,000	...	...	40,000	40,000	...	42,500
...	2,120,000	...	...	2,120,000	1,343,466	776,534	1,622,064
...	54,000	...	...	54,000	54,000	...	20,000
...	...	...	...	...	...	...	6,075,000
...	4,851,322	...	6,541,403	11,392,725	10,526,145	866,580	10,482,080
...	4,926,224	...	6,556,440	11,482,664	10,616,084	866,580	10,649,271
Contributions							
Support to the personnel function							
(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act							
...	5,298,000	...	(1,612,660)	3,685,340	3,685,340	...	3,973,608

(S) Payments under the Supplementary Retirement Benefits Act

...	11,921,000	...	2,156,343	14,077,343	14,077,343	...	14,996,733
...	17,219,000	...	543,683	17,762,683	17,762,683	...	18,970,341
Policy direction and management services							
...	95,185,000	...	(20,012,680)	75,172,320	75,049,039	123,281	105,476,405
...	34,000,000	...	(12,029,962)	41,970,038	39,412,671	2,557,367	65,132,404
...	1,593,000	...	...	1,593,000	1,260,181	332,819	2,797,095
...	158,000	...	...	158,000	139,466	18,534	...
...	5,072,800	...	...	5,072,800	2,602,501	2,470,299	6,691,390
...	210,000	...	...	210,000	187,687	22,313	200,094
...	1,011,426	...	...	1,011,426	1,003,840	7,586	1,017,832
...	3,400,000	...	...	3,400,000	1,473,825	1,926,175	1,173,537
...	2,000,000	...	...	2,000,000	1,999,156	844	2,015,101
...	4,776,110	...	...	4,776,110	4,776,110	...	5,579,848
...	30,000	...	...	30,000	30,000	...	30,000
...	45,000	...	...	45,000	45,000	...	45,000
...	...	...	17,846,939	146,247,256	144,163,429	2,083,827	50,409,305
...	...	...	7,526,300	7,526,300	7,520,190	6,110	...
...	...	...	128,000	128,000	82,590	45,410	...
...	167,481,336	128,400,317	(6,541,403)	289,340,250	279,745,685	9,594,565	240,568,011
...	184,700,336	128,400,317	(5,997,720)	307,102,933	297,508,368	9,594,565	259,538,352
Total—Contributions							
Ministerial Summary by Activity							
...	17,293,902	...	558,720	17,852,622	17,852,622	...	19,137,532
...	172,332,658	128,400,317	...	300,732,975	290,271,830	10,461,145	251,050,091
...	189,626,560	128,400,317	558,720	318,585,597	308,124,452	10,461,145	270,187,623 ⁽¹⁾

(S) Statutory transfer payment.

(1) During the year, Emergency Preparedness Canada was dissolved. Therefore, the previous year's transfer payments have been amalgamated with the Department of National Defence.

Details of Respendable Amounts

	Current year			Previous year		
	Estimates	Actual	\$	Estimates	Actual	\$
Budgetary (respendable revenues)						
Maritime forces						
Deductions from members for rations, quarters and clothing	14,276,000	14,263,432	13,003,844			
Material and services provided to other Government departments	3,000,000	3,184,609	3,008,577			
Medical and dental services	150,000	195,192	144,620			
Provincial school grants and tuition fees	10,000	12,228	5,917			
Other recoveries	7,000,000	6,015,564	4,470,559			
	24,436,000	23,671,025	20,633,517			
Land forces						
Deductions from members for rations, quarters and clothing	49,454,000	50,206,000	52,022,000			
Material and services provided to other Government departments	100,000,000	108,491,000	95,088,000			
Medical and dental services	200,000	197,419	177,773			
Provincial school grants and tuition fees	10,000	12,367	13,321			
Other recoveries	6,000,000	6,085,214	5,299,906			
	155,664,000	164,992,000	152,601,000			
Air forces						
Deductions from members for rations, quarters and clothing	30,000,000	27,553,000	29,104,000			
Material and services provided to other Government departments	125,000,000	122,801,000	107,400,000			
Medical and dental services	400,000	395,716	205,408			
Provincial school grants and tuition fees	30,000	24,789	12,637			
Other recoveries	20,610,000	12,198,495	11,008,955			
	176,040,000	162,973,000	147,731,000			
Joint operations and civil emergency preparedness						
Deductions from members for rations, quarters and clothing	70,000	66,000	62,000			
Material and services provided to other Government departments	280,000	273,000	230,000			
Medical and dental services	100,000	98,662	43,462			
Other recoveries	3,675,000	3,047,338	2,637,538			
	4,125,000	3,485,000	2,973,000			
Communications and information management						
Deductions from members for rations, quarters and clothing	1,400,000	1,287,000	1,297,000			
Material and services provided to other Government departments	600,000	584,000	594,000			
Medical and dental services	50,000	35,877	68,584			
Other recoveries	1,228,000	1,108,123	921,416			
	3,278,000	3,015,000	2,881,000			
Support to the personnel function						
Deductions from members for rations, quarters and clothing	6,000,000	5,832,000	6,470,000			
Material and services provided to other Government departments	2,200,000	2,062,000	2,298,000			
Medical and dental services	400,000	348,517	4,481,803			
Provincial school grants and tuition fees	30,000	21,832	8,670			
Other recoveries	12,294,000	10,742,651	4,998,527			
	20,924,000	19,007,000	18,257,000			
Material support						
Deductions from members for rations, quarters and clothing	300,000	287,000	298,000			
Material and services provided to other Government departments	3,300,000	3,284,000	3,193,000			
Medical and dental services	50,000	41,334	3,616			
Other recoveries	1,436,000	1,276,666	1,263,384			
	5,086,000	4,889,000	4,758,000			
Policy direction and management services						
Deductions from members for rations, quarters and clothing	5,600,000	6,066,000	6,033,000			
Material and services provided to other Government departments	12,000,000	12,827,000	11,236,000			
Medical and dental services	25,000	24,587	166,964			
Provincial school grants and tuition fees	2,000	1,540	18,924			
Other recoveries	739,000	757,873	465,112			
	18,366,000	19,677,000	17,920,000			
Total budgetary	407,919,000	401,709,025	367,754,517			

Details of Respendable Amounts—Concluded

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Non-budgetary (respendable receipts)				
Working capital advance	...	705 012,675	563 014,691	
Total Ministry—				
Budgetary	407 919 000	401 709 025	367 754 517	
Non-budgetary	...	705 012,675	563 014,691	

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	744,352	664,646
Total tax revenues	744,352	664,646
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Canadian Forces housing projects—Interest	481,873	416,790
Other accounts—		
Interest on loans to employees posted abroad	772,779	816,575
Interest earned from funds on deposit with suppliers	191,838	31,860
	1,446,490	1,265,225
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts		
contracts	56,994,014	29,816,953
Adjustments to prior year's payables	...	320,567
	56,994,014	30,137,520
Proceeds from the disposal of surplus Crown assets	24,130,586	16,217,531
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	26,763,469	50,817,386
Sale of non surplus material	953,070	337,637
	27,716,539	51,155,023
Total non-tax revenues	110,287,629	98,775,299
Total Ministry	111,031,981	99,439,945⁽¹⁾

(1) During the year, Emergency Preparedness Canada was dissolved. Therefore, the previous year's revenues have been amalgamated with the Department of National Defence.

SECTION 16

1996-97

PUBLIC ACCOUNTS OF CANADA

National Revenue

CONTENTS

	<i>Page</i>
Program objective and activity description	16.2
Ministry summary	16.3
Program by activity	16.4
Transfer payments	16.5
Details of spendable amounts	16.5
Revenues	16.6

Objective

To ensure the fair and timely assessment, collection and, where appropriate, refund of all taxes, duties and other relevant charges and levies; to enhance the competitiveness of Canadian business through the administration of a wide variety of the Government's trade policy instruments and the facilitation of trade, international commerce and tourism; to enforce Canadian laws and sovereignty at the border, and protect Canadian business, individuals and society generally from inadmissible or dangerous goods and people; and to support the social and economic programs and goals of the Government such as competitiveness through fair and equitable administration of legislation, international treaties and agreements and other federal and provincial statutes and regulations.

Activity Description

Assistance to clients and assessment of returns

To communicate to clients their rights and obligations; to develop and maintain a registry of clients; to provide them with the necessary forms and information for filing returns accurately and on time; to respond to client enquiries; to process and assess their returns when received; to advise clients of results through the issuance of notices of assessment; to process payments; to update client accounts for all assessments and remittances; and to conduct a limited verification of items that were accepted at the assessing stage. Also included are an advisory function to other Government departments with respect to the administrative feasibility

of new legislation and treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

Customs border and trade administration services

To enforce Canadian laws and sovereignty at the border and deliver customs border and trade services designed to advance and support the Government's foreign policy and domestic socioeconomic objectives, and thereby protect Canadian industry and society, through control of the movement of people, goods, and conveyances entering or leaving Canada; to support Canadian industrial competitiveness by ensuring that Canadian business receives the advantages intended by various international agreements and other Government trade policy instruments; and to support domestic economic policy, such as industrial development, by administering the Government's duty relief measures with respect to certain imported goods.

Verification and enforcement

To carry out a range of programs related to the verification and enforcement of compliance with tax legislation. These programs include a variety of examinations, audits and investigations designed to increase compliance and ensure fairness in the self-assessment system.

Revenue collections

To collect tax, levies, duties, and other amounts including collections of amounts deducted at

source by employers on behalf of employees; and outstanding balances resulting from assessment or reassessment of both income and GST amounts as well as outstanding levies and duties. Also included is the issuance of rulings on whether individuals are entitled to benefits under the *Canada Pension Plan* (Act) and *Employment Insurance Act*, and making other determinations at the request of the Department of Human Resources Development.

Appeals

To provide clients with a means of redress, involving the resolution of Notices of Objection and Appeals by an independent review of an assessment or reassessment contested by a client. Also included is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan* (Act) and the *Employment Insurance Act*.

Administration and information technology

To provide executive direction and a range of support and central services that are not allocated to other activities. These services include electronic data processing and information technology, internal audit and program evaluation, financial management, resource management, office systems, security, human resources, training, laboratory and legal services.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,834,363,000	...	...	1,834,363,000	1	Operating expenditures			
...	...	67,458,359	...	67,458,359	1a	Operating expenditures			
...	...	54,328,314	...	54,328,314	1b	Operating expenditures			
...	1,834,363,000	121,786,673	...	1,956,149,673		Total—Vote 1	1,853,489,475	102,660,198	1,817,933,206
...	12,277,000	...	...	12,277,000	5	Capital expenditures			
...	...	464,000	...	464,000	5a	Capital expenditures			
...	...	845,000	...	845,000	5b	Capital expenditures			
...	12,277,000	1,309,000	...	13,586,000		Total—Vote 5	13,203,399	382,601	61,275,135
...	92,750,000	...	...	92,750,000	10	Contributions			
...	...	10,000,000	...	10,000,000	10b	Contributions			
...	92,750,000	10,000,000	...	102,750,000		Total—Vote 10	94,865,275	7,884,725	91,763,435
...	48,645	...	...	48,645	(S)	Minister of National Revenue—Salary and motor car allowance	48,645	...	48,645
...	222,783,000	...	8,526,000	231,309,000	(S)	Contributions to employee benefit plans	231,309,000	...	209,583,000
...	42,000,000	...	100,193	42,100,193	(S)	Children's special allowance payments (Children's Special Allowances Act)	42,100,193	...	40,134,823
152,200	...	...	323,597	475,797	(S)	Spending of proceeds from the disposal of surplus Crown assets	295,175	28,422	277,414
...	...	...	904,926	904,926	(S)	Court awards	904,926	...	361,671
...	...	...	...	...		Appropriations not required for the current year	...	...	520,292
152,200	2,204,221,645	133,095,673	9,854,716	2,347,324,234		Total Ministry—Budgetary	2,236,216,088	110,955,946	2,221,897,621

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assistance to clients and assessment of returns	506,137,000	504,674,305	...	...	144,850,193	136,965,468	...	...	...	...	650,987,193	641,639,773
Customs border and trade administration												
services	399,315,200	391,320,600	13,586,000	13,203,399	...	...	...	...	...	...	412,901,200	404,523,999
Verification and enforcement	488,169,784	464,085,915	...	...	...	...	...	...	...	...	488,169,784	464,085,915
Revenue collections	220,431,380	206,973,711	...	...	...	...	...	...	...	...	220,431,380	206,973,711
Appeals	59,102,706	57,748,531	...	...	...	...	...	...	...	...	59,102,706	57,748,531
Administration and information technology	644,861,593	590,373,781	...	...	...	...	...	...	...	...	644,861,593	590,373,781
Revenues netted against expenditures	...	...	...	...	...	...	129,129,622	129,129,622	...	...	(129,129,622)	(129,129,622)
Sub-total	2,318,017,663	2,215,176,843	13,586,000	13,203,399	144,850,193	136,965,468	129,129,622	129,129,622	...	...	2,347,324,234	2,236,216,088
Revenues netted against expenditures	(129,129,622)	(129,129,622)	...	...	...	...	(129,129,622)	(129,129,622)	...	...	...	...
Total Ministry—Budgetary	2,188,888,041	2,086,047,221	13,586,000	13,203,399	144,850,193	136,965,468	...	...	...	...	2,347,324,234	2,236,216,088

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	42,000,000	...	100,193	42,100,193	42,100,193	...	40,134,823
Grants							
Assistance to clients and assessment of returns							
(S) Children's special allowance payments							
Contributions							
Assistance to clients and assessment of returns							
Contributions to the province of Quebec in respect of the joint administration costs of federal and provincial sales taxes							
...	92,750,000	10,000,000	...	102,750,000	94,865,275	7,884,725	91,763,435
...	134,750,000	10,000,000	100,193	144,850,193	136,965,468	7,884,725	131,898,258
Total Ministry							

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Revenues netted against expenditures				
Canada Pension Plan	69,154,000	55,795,622	50,005,000	
Employment insurance	51,163,000	73,340,000	65,131,000	
Total Ministry—Budgetary	120,317,000⁽¹⁾	129,129,622	115,136,000	

(1) This amount was increased to \$129,129,622 during the year.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Income tax—		
Personal—		
Deductions at source	39,753,569,564	39,790,495,803
Other collections	23,528,406,818	20,376,539,277
Deductions at source	63,281,976,382	60,167,035,080
Other collections	16,854,805,103	14,739,120,578
Non-resident	2,137,690,153	1,610,874,349
Other	709,280,637	493,002,779
	82,983,752,275	77,010,032,786
	40,669,563,707	37,990,171,682
	203,820	330,873
	(2,872,080,664)	(2,798,940,905)
	37,797,686,863	35,191,561,650
	872,962,992	861,487,818
	18,909,215,373	18,013,320,710
	19,782,178,365	18,874,808,528
	18,015,508,498	16,316,753,122
Sales tax—		
Domestic	(1,527,079)	693,211
Imports	34,448	4,611
Imports	(1,492,631)	697,822
	35,394	17,942
	25,181,487	140,622,490
	855,634	2,232,529
	26,072,515	142,872,961
	326	345
	(27,564,820)	(142,174,794)
	63,147	(54,681)
	(27,627,967)	(142,120,113)
	3,114,207,939	3,676,900,668
	9,003,051	9,017,933
	3,123,210,990	3,685,918,601
	253,408,163	435,529,103
	183,769,893	270,304,629
	9,042,633	9,120,031
	446,220,689	714,933,763
	2,676,990,301	2,970,964,838
Telecommunications services		
Sales tax—Inventory rebate		
	587,290,382	581,925,157
	17,026,546	14,457,305
	39,625,995	39,978,826
	467	15,910
	55,884,533	52,038,172
	5,335,237	3,375,746
	5,360,651	4,018,243
	109,234,555	94,659,588
	119,258,719	108,874,412
	7,102,907	12,980,437
	946,119,992	912,323,796
Customs import duties		
Provincial taxes		
	587,290,382	581,925,157
	17,026,546	14,457,305
	39,625,995	39,978,826
	467	15,910
	55,884,533	52,038,172
	5,335,237	3,375,746
	5,360,651	4,018,243
	109,234,555	94,659,588
	119,258,719	108,874,412
	7,102,907	12,980,437
	946,119,992	912,323,796
Less: drawbacks		
refunds		
provincial transfers		
	356,054,087	367,618,188
	3,518,923	3,746,437
	526,061,730	542,939,158
	2,576,134	2,410,543
	1,323,562,516	1,245,891,305
	1,853,287	1,933,678
	60,968,971	56,509,271
	339,006	339,006
	269,314	1,535,758
	2,275,134,035	2,222,923,343
	18,059	12,185
	2,275,115,976	2,222,911,158
Goods and services tax (GST)		
GST on billed goods and services		
Credit to persons		
	(791,556)	...
	28,932,112	6,511,209
	28,140,556	6,511,209
	3,997,668,765	3,963,602,830
	940,927	906,597
	3,996,727,838	3,962,696,233
Sales tax—		
Domestic		
Imports		
Imports		
	69,574,524	69,034,700
	368,295,186	362,841,493
	437,869,710	431,876,193
	(4,469,561)	(2,859,362)
	442,339,271	434,735,555
Excise tax—Motive fuel—Gasoline		
Less: refunds		
	587,290,382	581,925,157
	17,026,546	14,457,305
	39,625,995	39,978,826
	467	15,910
	55,884,533	52,038,172
	5,335,237	3,375,746
	5,360,651	4,018,243
	109,234,555	94,6

Revenues—Concluded

	Current year	Previous year
	\$	\$
Softwood lumber products charge	96,367	75,863
Less: drawbacks	930,905	799,540
other refunds and interest paid	55,573,986	136,266,774
	<i>56,504,891</i>	<i>137,066,314</i>
	889,711,468	775,333,345
Air transportation tax	736,375,063	680,292,053
Penalty	401,108	783,013
Interest	464,528	1,647,826
	<i>737,240,699</i>	<i>682,722,892</i>
Less: transfer to Department of Transport as a credit to expenditures	737,240,699	682,722,892

Total tax revenues	111,280,658,216	103,557,818,133
Non-tax revenues—		
Return on investments—		
Other accounts—		
Public buildings and properties—Rental	441,108	339,268
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,909,066	1,287,826
Adjustments to prior year's payables	9,037,036	1,400,854
	10,946,102	2,688,680
Privileges, licences and permits—		
Brokers' licence fees	435,074	407,417
Service fees—		
Ruling fees—	1,220,661	1,206,592
Fees for photocopying charitable organization returns	5,749	103
Special report on tax statistics	26,548	34,281
Foreign travel	137,715	94,343
Inspection fees	5,772	3,100
Recovery of conference and seminar fees	781	1,866
Customs bonded warehouse fees	932,799	754,640
Provincial tax credit fees	29,496,223	...
Special services fees	1,363,840	1,417,124
Other fees	2,117,433	1,539,107
	35,307,521	5,051,156
Total non-tax revenues	289,145,819	215,345,542
Total Ministry	111,569,804,035	103,773,163,675

SECTION 17

1996-97

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy Control Board

Atomic Energy of Canada Limited

Cape Breton Development Corporation

National Energy Board

CONTENTS

	<i>Page</i>
Program objective and activity description	17.2
Ministry summary	17.5
Programs by activity	17.8
Transfer payments	17.10
Details of spendable amounts	17.14
Revenues	17.14

Department

Objective

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, mining and geomatics industries.

Activity Description

Earth sciences

Delivers its program through two principal science organizations, the Geological Survey of Canada and Geomatics Canada. The Geological Survey of Canada develops, maintains and interprets the national geoscience knowledge and infrastructure necessary for providing Canadians with sound scientific expertise and advice on matters relating to the sustainable development of Canada's mineral resources and to public health and safety; and for fostering the competitiveness of the Canadian mining and other geoscience-based industries. Geomatics Canada establishes and maintains a Canadian spatial reference system and manages contracted property surveys on federal Lands; physically maintains the Canada-United States boundary; acquires and maintains topographical and geographical information on the Canadian landmass; prepares, publishes, and distributes topographical maps, aeronautical charts and publications, aerial photographs, gazetteers and the National Atlas of Canada; revises, processes, archives and disseminates data from remote sensing satellites; develops and demonstrates remote sensing technologies and applications to facilitate the management of our natural resources and the monitoring of the envi-

ronment. The earth sciences activity is directed and assisted by management and support functions which include the office of the Assistant Deputy Minister, and policy development and support functions such as planning and coordination, information delivery and services, business development, and internal administrative services.

Forest

In partnership with a broad forest community constituency and through a national S&T network of establishments, the activity provides scientific research and technical services in the areas of forest resources, protection, the forest environment, and wood utilization; supports new techniques for managing forest ecosystems, the development of alternative pest management strategies and the investigation of new management practices in model forests; co-ordinates policy initiatives regarding Canadian forest-related interests and national objectives; promotes a regulatory, trade and investment climate based on sound science and encourages investment, efficient resource use, protection of the environment and social progress; resolves technical issues affecting trade in natural resources in order to enhance and secure Canadian access to foreign markets; promotes national and international cooperation on resource and environment issues; contributes to Canadian strategies to address international commitments; provides technical forestry advice to other federal departments on the management of federal forest lands and issues having an impact on the sustainable development of Canada's forests; provides information and reports on the state of forests and forestry; provides activity leadership and executive support to the DM and Minister; and develops indicators to report progress to Canadians and the international community.

Minerals and metals

Develops and implements an integrated approach to mineral policy and mineral program planning consistent with the concept of sustainable development; provides policy advice and support to the Minister, senior officials, other federal departments, other governments, and industry on mineral and metal issues, markets, economics, taxation and environmental impacts; negotiates, coordinates and administers mineral development agreements with the provinces; co-manages, with the Department of Indian Affairs and Northern Development, agreements with the territories; develops, implements, coordinates and manages commodity-specific programs and initiatives; advances Canadian minerals and metals interests internationally; provides information and analysis to the international investment community to ensure that Canada competes effectively in attracting the capital needed for the economic development of its mineral resources; monitors and forecasts activity levels and impacts of programs on target industries; collects statistics and provides timely and accurate economic, technical and scientific information on the minerals and metals sectors.

Conducts and sponsors research and engineering development in mining, mineral extraction and processing, metallurgy, and the use, mitigation of environmental impact, and recycling of metals and materials, leading to the transfer of mineral and metal technology to the private sector. This is done in partnership with industry, Government departments, universities and research institutes. Collects and disseminates information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, nationally and internationally.

Regulates, throughout Canada, the manufacture, importation, storage and sale of explosives by inspecting and licensing factories and magazines, and the testing and authorizing of explosives; provides technical advice on explosives to other governmental agencies (international, federal and provincial); and offers training courses on fireworks safety and the handling of bomb threats.

Energy

Develops and implements an integrated approach to energy policy development and planning; provides policy advice to the Minister on Canada's energy fiscal regime, energy markets, transportation, and storage; conducts analyses and studies of energy resources, and of domestic and international energy markets; conducts financial and economic analysis of major energy projects; negotiates agreements with provincial and territorial governments and industry; represents Canadian energy interests internationally; develops and maintains contingency plans for energy emergencies; assess Canada's non-conventional energy supplies; develops initiatives to promote sustainable development and use of energy in Canada; conducts analysis and provides information on the financial and investment performance of the petroleum industry in Canada; conducts the siting process for the disposal of low-level nuclear wastes; represents Canadian interests in the area of climate change; and, provides advice to the Minister on statutory and regulatory obligations with respect to frontier lands management. Conducts and sponsors, in partnership with industry, universities and research institutes, research and development in energy technology, leading to

technology transfer and the infusion of sound science into policies, programs and regulations. This includes an affordable and sustainable energy mix that extends the hydrocarbon resource base (oil sands, natural gas, heavy oil recovery); using all energy sources wisely (industry, transportation, buildings, and communities); and increasing the share of alternatives and renewables.

Administration

Provides corporate strategic and management direction for aligning departmental objectives to ministerial and governmental priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning; department-wide policy coordination and issues management; cabinet and parliamentary liaison, financial, administration, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the chief science advisor; and, the conduct of internal audit and program evaluations.

Atomic Energy Control Board

Objective

To ensure that atomic energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Activity Description

Administration of the Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

- (i) the construction and operation of pipelines and international power lines,
- (ii) traffic, tolls, and tariffs of pipelines,
- (iii) exports of gas, oil, and electricity and imports of gas and oil, and
- (iv) regulatory control of oil and gas activities on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Activity Description

Energy regulation and advice

- Advice and inquiry: use of the NEB's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas and electricity, including petroleum resources of frontier lands; inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy future and economic well-being.
- Facilities regulation: ensure expeditious, safe, efficient and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, tolls, and tariffs regulation: ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy trade: ensure Canadian interests are served in the North American market for electrical power, gas, and oil.
- Oil and gas regulation on frontier lands: develop and maintain a regulatory system for frontier lands.
- Program management and services: provide effective support and advice to Board Members, departmental managers, employees and outside parties so that program objectives will be achieved.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Department			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	400,570,000	...	...	400,570,000	1				
...	...	24,854,952	...	24,854,952	1b				
...	400,570,000	24,854,952	...	425,424,952					
...	19,992,000	...	...	19,992,000	5				
...	51,537,408	...	...	51,537,408	10				
...	...	6,000,000	...	6,000,000	10b				
...	51,537,408	6,000,000	...	57,537,408					
...	49,000	...	(355)	48,645	(S)	Minister of Natural Resources—Salary and motor car allowance	48,645	...	48,645
...	30,968,000	...	1,185,000	32,153,000	(S)	Contributions to employee benefit plans	32,153,000	...	34,930,000
...	2,000,000	(2,000,000)	...	...	(S)	Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension (Vote 5d, Appropriation Act No. 1, 1975)	...	...	6,000,000
14,241,600	6,000,000	...	(6,000,000)	14,241,600	(S)	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)—Total authority of \$200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	339,094	13,902,506	5,075,920
28,701,802	6,500,000	...	(6,500,000)	28,701,802	(S)	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	4,261,759	24,440,043	5,229,989
...	1,657,000	...	6,457	1,663,457	(S)	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	1,663,457	...	1,840,800
...	680,000	184,000	(5,530)	858,470	(S)	Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	858,470	...	759,217
...	2,500,000	...	1,870,418	4,370,418	(S)	Payments to the Nova Scotia offshore revenues account	4,370,418	...	4,715,051
...	5,000	110,000	(943)	114,057	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	114,057	...	23,952,547
4,657,422	512,000	...	(512,000)	4,657,422	(S)	Geomatics Canada Revolving Fund	(1,175,640)	5,835,062	1,995,218
...	...	19,847,000	...	19,847,000	(S)	Nova Scotia offshore revenue equalization offset payment	19,847,000	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	...	...	1,960	1,960	(S)	Refunds of amounts credited to revenues in previous years	1,960	...
209,000	...	...	1,076,592	1,285,592	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,137,192	...
...	...	...	6,689	6,689	(S)	Collection agency fees	6,689	...
47,809,824	522,970,408	48,995,952	(8,871,712)	610,904,472		Total budgetary	548,902,014	44,324,011	
...	66,000,000	...	...	66,000,000	L15	Loans pursuant to Hibernia development project (Gross)	66,000,000	...
47,809,824	522,970,408	48,995,952	(8,871,712)	610,904,472		Total Department—Budgetary	548,902,014	44,324,011	
...	66,000,000	...	...	66,000,000		Non-budgetary	66,000,000	...
...	40,233,000	...	...	40,233,000	20	Atomic Energy Control Board	...	...
...	...	1,904,550	...	1,904,550	20a	Program expenditures	...	...
...	...	1,474,000	...	1,474,000	20b	Program expenditures	...	...
...	40,233,000	3,378,550	...	43,611,550		Total—Vote 20	40,730,113	2,881,437	
18,199	...	...	4,133	22,332	(S)	Spending of proceeds from the disposal of surplus Crown assets	22,332	...
...	3,690,000	...	141,000	3,831,000	(S)	Contributions to employee benefit plans	3,831,000	...	
18,199	43,923,000	3,378,550	145,133	47,464,882		Total Program—Budgetary	44,583,445	2,881,437	
...	174,054,000	...	...	174,054,000	25	Atomic Energy of Canada Limited	...	...
...	...	23,400,000	...	23,400,000		Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...
...	174,054,000	23,400,000	...	197,454,000	25b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	197,454,000	...	
...	...	...	...	...		Total—Vote 25	197,454,000	...
...	174,054,000	23,400,000	...	197,454,000		Total Program—Budgetary	197,454,000	...	
...	43,500,000	...	...	43,500,000	27a	Cape Breton Development Corporation	...	...
...	...	...	...	...		Payments to the Cape Breton Development Corporation to be applied by the Corporation for operating and capital expenditures	43,500,000	...
...	...	...	...	...		Total Program—Budgetary	43,500,000	...
...	...	...	...	...		Total Program—Budgetary	197,454,000	174,594,000

L40a	Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19(3). Limit \$50,000,000 (Net)									
35,000,000	...	...	35,000,000	...	...	(15,000,000)	...	50,000,000	10,000,000	
Total Program—										
Budgetary										
35,000,000	...	43,500,000	...	43,500,000		43,500,000	...	50,000,000	10,000,000	...
Non-budgetary										
National Energy Board										
...	27,237,000	...	...	27,237,000	30	23,843,569	3,393,431	...	23,232,072	
...	2,880,000	...	110,000	2,990,000	(S)	2,990,000	...	...	2,673,000	
...	...	...	20,470	20,470	(S)	20,470	...	...	...
14,168	...	...	11,337	25,505	(S)	1,195	12,973	11,337	5,894	
14,168	30,117,000	...	141,807	30,272,975		26,855,234	3,406,404	11,337	25,910,966	
Total Program—Budgetary										
Total Ministry—										
47,842,191	771,064,408	119,274,502	(8,584,772)	929,596,329		861,294,693	23,966,288	44,335,348	1,069,149,038	
35,000,000	66,000,000	...	...	101,000,000		51,000,000	...	50,000,000	76,000,000	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authority available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Earth sciences	174,072,081	173,968,073	140,810	140,810	2,264,579	2,263,300	1,836,164	1,836,164	...	...	174,641,306	174,536,019
Forest	97,678,472	96,605,373	3,481,493	3,325,764	27,129,898	27,058,920	516,358	516,358	...	...	127,773,505	126,473,699
Minerals and metals	54,706,030	53,654,012	950,560	947,483	7,534,551	7,534,550	8,087,910	8,087,910	...	...	55,103,231	54,048,135
Energy—												
Budgetary	86,132,011	84,986,543	1,337,068	1,116,866	90,355,184	42,907,441	5,407,695	5,407,695	...	...	172,416,568	123,603,155
Non-budgetary	...	...	...	...	...	...	...	...	...	...	66,000,000	66,000,000
Administration	62,180,371	57,551,526	14,082,069	13,820,620	50,000	44,500	...	...	...	...	76,312,440	71,416,646
Geomatics Canada Revolving Fund	21,777,422	16,405,195	...	52,479	...	...	17,120,000	17,633,314	...	...	4,657,422	(1,175,640)
Sub-total—												
Budgetary	496,546,387	483,170,722	19,992,000	19,404,022	127,334,212	79,808,711	32,968,127	33,481,441	...	...	610,904,472	548,902,014
Non-budgetary	...	...	...	...	...	...	(32,968,127)	(33,481,441)	...	...	66,000,000	66,000,000
Revenues netted against expenditures	(32,968,127)	(33,481,441)	...	...	...	...	...	...	...	...	...	...
Total Department—												
Budgetary	463,578,260	449,689,281	19,992,000	19,404,022	127,334,212	79,808,711	...	...	...	...	610,904,472	548,902,014
Non-budgetary	...	...	...	...	...	...	...	...	...	...	66,000,000	66,000,000
Atomic Energy Control Board												
Administration of Atomic Energy	...	...	...	...	...	...	...	...	...	...	...	...
Control Regulations and participation in measures for international control of atomic energy	46,815,130	43,933,694	...	...	649,752	649,751	...	...	...	...	47,464,882	44,583,445
Total Program—Budgetary	46,815,130	43,933,694	...	...	649,752	649,751	...	...	...	...	47,464,882	44,583,445
Atomic Energy of Canada Limited—												
Budgetary	197,454,000	197,454,000	...	...	...	...	...	...	...	...	197,454,000	197,454,000
Cape Breton Development Corporation—												
Budgetary	43,500,000	43,500,000	...	...	...	...	...	...	...	...	43,500,000	43,500,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	35,000,000 (15,000,000)	(15,000,000)

National Energy Board

Energy regulation and
advice

	30,272,975	26,855,234	...	...	...	...	...	...	...	30,272,975	26,855,234
Total Program—Budgetary	30,272,975	26,855,234	...	...	...	...	...	...	...	30,272,975	26,855,234
Total Ministry—											
Budgetary	781,620,365	761,432,209	19,992,000	19,404,022	127,983,964	80,458,462	...	...	...	929,596,329	861,294,693
Non-budgetary	...	...	...	...	...	...	...	...	...	101,000,000	51,000,000

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$	\$
		Main Estimates	Supplementary Estimates	Adjustments and transfers					
		231,500	...	(78,855)	152,645	151,680	965	...	120,460
		...	1,000,000	...	1,000,000	1,000,000	...	...	...
		231,500	1,000,000	(78,855)	1,152,645	1,151,680	965	...	120,460
		12,506	...	(7,506)	5,000	5,000	...	...	10,000
		39,006	...	(39,000)	6	...	6	...	...
		25,000	...	...	25,000	23,000	2,000	...	23,000
		76,512	...	(46,506)	30,006	28,000	2,006	...	33,000
		103,000	...	(4,120)	98,880	98,880	...	...	106,753
		130,000	...	...	130,000	130,000	...	...	130,000
		123,000	...	(95,720)	27,280	27,000	280	...	6,000
		253,000	...	(95,720)	157,280	157,000	280	...	136,000
		50,000	50,000	44,500	5,500	...	36,000
		664,012	1,000,000	(175,201)	1,488,811	1,480,060	8,751	...	432,213
		700,000	...	(21,521)	678,479	678,478	1	...	686,773

In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives				188,600	244,855	433,455	433,142	313	280,661
...	...	...	...	888,600	223,334	1,111,934	1,111,620	314	967,434
Forest									
Contributions for forestry research and development				...	...	...	394,125	2,171	464,016
Canadian Forestry Association	20,800	375,496	396,296	...	...	...	55,000	5,000	60,000
Forest Engineering Research Institute of Canada	40,000	20,000	60,000	...	...	...	1,870,598	...	2,038,434
Contribution to the International Energy Agency/Forest Energy Agreement	1,820,598	50,000	1,870,598	...	...	...	108,198	2,097	110,433
Contribution to Forintek Canada Corporation	110,295	...	110,295	...	...	...	4,623,780	...	5,004,643
Contribution to the Canadian Inter-Agency Forest Fire Centre	4,606,280	17,500	4,623,780	...	...	...	91,349	676	91,349
Contributions under the eastern Quebec plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements for the purpose of economic and socio-economic development adjustment				...	...	...	4,299,115	32,832	44,324,005
Contribution to the National Community Tree Foundation	4,726,282	(394,335)	4,331,947	...	...	...	3,500,000	...	6,750,000
Contribution to the University of British Columbia	3,500,000	...	3,500,000	...	...	...	75,000	...	100,000
Class contribution for partners in sustainable development in forestry	75,000	...	75,000	...	...	...	12,013,755	26,196	13,174,569
Items not required for the current year	12,007,516	32,435	12,039,951	...	...	...	...	...	301,600
...	...	...	...	...	...	...	27,030,920	68,972	72,419,049
...	26,953,796	146,096	27,099,892	...	...	...	196,000	...	196,000
Minerals and metals									
Queen's University—Centre for resource studies				...	...	...	7,202,146	...	8,826,327
Contributions to industry under Mineral Development Agreement—Quebec	196,000	...	196,000	...	...	...	37,524	1	307,124
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	6,376,000	826,146	7,202,146	...	...	...	...	...	1,323,293
Items not required for the current year	61,000	(23,475)	37,525	...	...	...	7,435,670	1	10,652,744
...
...	6,633,000	802,671	7,435,671	...	...	...	...	...	...
Energy									
In support of Laval University for a scholarship program				...	...	...	204,179	821	190,000
(S) Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the interprovincial pipe line system	205,000	...	205,000	...	...	...	...	...	6,000,000
To assist in making economic investments to reduce energy costs under the federal buildings initiative program	2,000,000	(2,000,000)	...	...	...	...	110,000	40,941	197,665
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	234,000	(83,059)	150,941	...	...	...	441,992	1,298	153,000
In support of energy efficiency and alternative energy programs	531,000	(87,710)	443,290	...	...	...	1,627,731	1,638,816	2,378,996
...	3,350,000	(83,453)	3,266,547	...	...	...	...	...	...

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	6,754,000	...	(1,607)	5,070,879	1,681,514	...	6,410,788
14,241,600	6,000,000	...	(6,000,000)	339,094	...	13,902,506	5,075,920
28,701,802	6,500,000	...	(6,500,000)	4,261,759	...	24,440,043	5,229,989
...	1,657,000	...	6,457	1,663,457	...	...	1,840,800
...	680,000	184,000	(5,530)	858,470	...	...	759,217
...	2,500,000	...	1,870,418	4,370,418	...	...	4,715,051
...	5,000	110,000	(943)	114,057	...	...	23,952,547
...	4,665,000	...	(1,011,571)	2,913,673	739,756	...	4,250,317
...	659,000	...	270,500	927,732	1,768	...	860,785
...	...	19,847,000	...	19,847,000	...	...	...
...	...	5,000,000	...	...	5,000,000	...	...
...	...	...	...	...	...	...	132,558,113
42,943,402	35,740,000	23,141,000	(11,626,498)	42,750,441	9,104,914	38,342,549	194,573,188
...
...	...	...	...	...	...	...	5,000
42,943,402	70,215,396	23,141,000	(10,454,397)	78,328,651	9,174,201	38,342,549	278,617,415
Department Summary by Activity							
...	1,120,100	1,000,000	144,479	2,263,300	1,279	...	1,087,894
...	27,030,308	...	99,590	27,058,920	70,978	...	72,452,049
...	6,736,000	...	798,551	7,534,551	1	...	10,759,497
42,943,402	35,993,000	23,141,000	(11,722,218)	42,907,441	9,105,194	38,342,549	194,709,188
...	...	...	50,000	44,500	5,500	...	41,000
42,943,402	70,879,408	24,141,000	(10,629,598)	79,808,711	9,182,952	38,342,549	279,049,628

Details of Respendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Actual	
Budgetary (respendable revenues)	\$	\$	\$	\$
Earth sciences	...	6,814	...	...
Privileges, licences and permits	...	684,453	...	...
Proceeds from sales	...	1,038,998	...	...
Service fees	...	105,899	...	...
Miscellaneous revenues	...	1,836,164	...	...
Forest	...	...	...	...
Other	617,000	...	166,173	...
Privileges, licences and permits	...	352,503	...	...
Proceeds from sales	...	115,059	...	...
Miscellaneous revenues	...	48,796	...	...
Minerals and metals	617,000	516,358	166,173	...
Privileges, licences and permits	...	1,415,531	...	...
Proceeds from sales	...	574,562	...	...
Service fees	...	6,088,973	...	...
Miscellaneous revenues	...	8,844	...	...
Energy	...	8,087,910	...	...
Proceeds from sales	...	22,390	...	...
Service fees	...	5,376,277	...	...
Miscellaneous revenues	...	9,028	...	...
Geomatics Canada Revolving Fund	...	5,407,695	...	...
	17,120,000	17,633,314	13,107,002	...
Total Department—Budgetary	17,737,000⁽¹⁾	33,481,441	13,273,175	...
Cape Breton Development Corporation				
Non-budgetary (respendable receipts)	...	20,000,000	...	...
Repayment of advances to the Corporation	...	20,000,000	...	...
Total Program—Non-budgetary	...	20,000,000	...	...
Total Ministry—Budgetary	17,737,000⁽¹⁾	33,481,441	13,273,175	...
Non-budgetary	...	20,000,000	...	...

(1) This amount was increased to \$32,968,127 during the year.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	1,091,878	1,001,927	1,001,927	1,001,927
Total tax revenues	1,091,878	1,001,927		
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Atomic Energy of Canada Limited	735,815	997,457	997,457	997,457
Cape Breton Development Corporation	827,592	304,731	304,731	304,731
Regional electrical interconnections—				
New Brunswick	517,562	528,791	528,791	528,791
Hydro-Quebec Research Institute	...	1,374,633	1,374,633	1,374,633
Total non-tax revenues	2,080,969	3,205,612		
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased goods and services	913,649	1,327,513	1,327,513	1,327,513
Refunds of expenditures pertaining to capital purchases	13,237	6,623	6,623	6,623
Refunds of transfer payments—Subsidies and capital assistance	1,020	61,970	61,970	61,970
Refunds of transfer payments to Canadian Exploration Incentive Program and Petroleum Incentives Program	...	535,059	535,059	535,059
Refunds of other transfer payments	268,298	1,106,970	1,106,970	1,106,970
Refunds of transfer payments to provinces and territories	...	125,166	125,166	125,166
Sundries	256	300	300	300
Adjustments to prior year's payables—				
Adjustments pertaining to goods and services	1,364,138	2,474,701	2,474,701	2,474,701
Adjustments pertaining to transfer payments	6,964,926	330,264	330,264	330,264
Total non-tax revenues	9,525,524	5,968,566		
Total Revenues	10,617,402	6,970,493		
Privileges, licences and permits—				
Royalties from licensing, permits and copyright	7,863,392	6,013,161	6,013,161	6,013,161
Licences and permits	8,180,169	7,505,976	7,505,976	7,505,976
Inspection and examination fees	...	656,735	656,735	656,735
Sundries	...	301,793	301,793	301,793
Total privileges, licences and permits	16,043,561	14,477,665		

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Service fees—			Atomic Energy Control Board		
Technical and scientific services	...	10,380,802	Non-tax revenues—		
Other fees	1,570	32,975	Refunds of previous years' expenditures—		138,391
Conferences, seminars and workshop fees	...	415,600	Adjustments to prior year's payables	111,622	25,658
Consulting services	...	126,773	Sundries	81,438	164,049
	1,570	10,956,150		193,060	
Proceeds from sales—			Privileges, licences and permits—		
Survey data, gazetteers, etc.	...	17,875	Fines and penalties	2,650	4,229
Books and publications	...	245,370			
Charts, maps and plans	445,794	605,629	Service fees—		
Rock and mineral sets	...	17,985	Cost recovery	36,940,839	30,274,308
Cartographic information	...	5,442	Training	1,499,405	589,470
ERS products	...	13,802	Miscellaneous	59	...
Assays-certified	...	380,397		38,440,303	30,863,778
Aeromagnetic data	...	154,042			
Open files	...	124,015	Proceeds from the disposal of surplus Crown assets		18,199
Software products	...	27,240		4,133	
Sundries	...	2,647			
	445,794	1,594,444	Miscellaneous non-tax revenues—		
Proceeds from the disposal of surplus Crown assets—			Access to information	276	9,807
Proceeds from Crown assets distribution centre	1,065,655	231,899	Net gain on exchange	...	27
Proceeds from Pilot Project	10,937	184,496	NSF administration charge	75	...
			Miscellaneous	13,962	1,126
	1,076,592	416,395		14,313	10,960
			Total Program	38,654,459	31,061,215
Miscellaneous non-tax revenues—			National Energy Board		
Offshore forfeitures	112,877	823,663	Non-tax revenues—		
Geomatics Canada Revolving Fund overhead	1,831,842	1,963,428	Refunds of previous years' expenditures—		
Rental of buildings	19,130	123,960	Refunds of previous years' expenditures	61,088	76,585
Rental of works, machinery and equipment	183,195	390,779	Adjustments to prior year's payables	27,599	22,702
Interest on overdue accounts receivables	16,686	7,974			
NSF administration charges	5,837	...	Privileges, licences and permits	88,687	99,287
Interprovincial Pipeline Limited	1,500,000	...	Service fees	725	475
Sundries	144,100	95,792	Proceeds from sales	...	25
	3,813,667	3,405,596	Proceeds from the disposal of surplus Crown assets	4,104	6,990
Total non-tax revenues	32,987,677	40,024,428	Miscellaneous non-tax revenues	11,337	14,168
Total Department	34,079,555	41,026,355		24,496,790	23,454,690
			Total Program	24,601,643	23,575,635

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	1,091,878	1,001,927
Total tax revenues	1,091,878	1,001,927
Non-tax revenues—		
Return on investments	2,080,969	3,205,612
Refunds of previous years' expenditures	9,807,271	6,231,902
Privileges, licences and permits	16,046,936	14,482,369
Service fees	38,441,873	41,819,953
Proceeds from sales	449,898	1,601,434
Proceeds from the disposal of surplus Crown assets	1,092,062	448,762
Miscellaneous non-tax revenues	28,324,770	26,871,246
Total non-tax revenues	96,243,779	94,661,278
Total Ministry	97,335,657	95,663,205

(1) Interest unless otherwise indicated.

SECTION 18

1996-97

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

CONTENTS

	<i>Page</i>
Program objective and activity description	18.2
Ministry summary	18.4
Programs by activity	18.6
Transfer payments	18.7
Details of spendable amounts	18.8
Revenues	18.8

The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, travel and communication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*.

Officers in the service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel, information services, guides program and support staff.

Administration

The following areas provide the administrative functions necessary for the effective and efficient operation of the Senate:

- Finance—Administration of the financial and material management functions of the Senate including Senators' pay and benefits, professional services, research assistance; internal audit, financial services, reporting and controls; acquisition of material; Senate participation in the activities of Parliamentary associations and official inter-parliamentary exchange visits.

- Human resources—Administration of the personnel functions of the Senate including staffing, staff relations, pay and benefits, classification and official bilingualism.

- Services—Administration of telecommunications and computer services; provision of messenger and postal services; provision of in-house printing facilities, maintenance and upkeep of accommodation; furniture repair, picture framing and auxiliary services.

Legislative services and committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies.

Gentleman Usher of the Black Rod

Personal attendant of the representative of Her Majesty in the Senate. Administration of protocol matters; provision of protection and security of Senators, personnel and physical facilities; provision of page services in the Senate Chamber.

House of Commons

Objective

The House administration supports the activities of the Members, both individually and collectively, in their roles as legislators, as representatives of the interests of their constituents, and in a wide array of other duties.

Activity Description

Members and House Officers

This activity includes the funds required to pay the Members their annual salary and allowances and the House's contribution to their pension fund and covers their operating expenses. It comprises six sub-activities:

- Members' salaries and allowances;
- Members' office budgets;
- communicating with constituents;
- removal and resettlement;
- goods and services supplied by the House; and
- House Officers' budgets.

Procedural services

Under the Clerk and the Clerk Assistant, this activity provides information, advice, research and support on procedural and legislative matters to the Speaker, Members of the House of Commons, Table Officers, committees and other legislatures. It prepares the official agenda and record of proceedings of the House and committees; and maintains House papers and records including the production of the journals of the House of Commons. This activity provides a secretariat function to committees and organizes the participation by the Canadian Parliament in the activities of international parliamentary associations and official exchanges.

Administrative services

Under the Deputy Clerk, administrative services, this activity provides the following functions and services:

- financial and materiel management;
- management of human resources;
- information systems;
- parliamentary publications;
- food services;
- printing;
- legal services; and
- program evaluation and review.

Parliamentary precinct services

Under the Sergeant-at-Arms, this activity provides protection and security for Members, employees, visitors and property; preserves the peace; maintains order and promotes security and fire safety in all buildings of the House. It is also responsible for traffic control on the Hill and for the enforcement of parking regulations. Personal security for the Prime Minister and designated VIPs in the precinct of the House is also a responsibility. Building services provides for all office accommodation, tenant services, curatorial services, cleaning and

maintenance, trades, transportation, and postal, distribution and messenger services. Telecommunication services and support to the Canadian press gallery are also functions of this activity.

Restructuring

This activity includes the funds required to pay for its early departure and retirement programs designed to reduce the total number of House employees. It covers the salaries of employees whose positions have become surplus as well as the costs of retraining these employees as they are redeployed in the reengineering process. It also includes funding for studies.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and other information

Anticipate needs for information and respond to requests from Parliamentarians and their staff, initiating and preparing retrieval and reference aids.

To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research papers and staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$	\$	\$
...	25,961,000	...	...	25,961,000	1	The Senate	28,081,827	740,173	...	29,447,655
...	...	2,861,000	...	2,861,000	1b	Program expenditures						
...	25,961,000	2,861,000	...	28,822,000	(S)	Total—Vote 1						
						Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliament of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account; the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>						
...	12,424,500	...	994,984	13,419,484	(S)	Contributions to employee benefit plans	13,419,484	...	...	12,848,467
...	2,327,000	...	89,000	2,416,000			2,416,000	...	...	2,415,000
...	40,712,500	2,861,000	1,083,984	44,657,484		Total Program—Budgetary	43,917,311	740,173	...	44,711,122		
						House of Commons						
...	150,598,000	...	...	150,598,000	5	Program expenditures	144,541,186	6,056,814	...	146,791,338
					(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	51,748,344	...	...	51,607,370
...	50,978,000	...	770,344	51,748,344	(S)	Death benefits to spouses or estates of deceased Members of the House of Commons	10,734	...	...	...
...	...	...	10,734	10,734	(S)	Contributions to employee benefit plans	15,521,232	...	...	14,469,757
...	14,972,000	...	549,232	15,521,232		Total Program—Budgetary	211,821,496	6,056,814	...	212,868,465		
...	216,548,000	...	1,330,310	217,878,310								

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate												
Political Officers of the Senate and other Members of the Senate	13,201,193	13,201,193	...	...	218,291	218,291	...	...	...	...	13,419,484	13,419,484
Officers in the service of the Senate	1,793,945	1,637,275	6,000	6,000	...	...	...	...	...	...	1,799,945	1,643,275
Administration	13,054,174	13,053,247	385,748	385,748	289,574	262,558	...	...	...	...	13,701,553	13,701,553
Legislative services and committees	4,462,548	4,286,202	...	...	...	...	...	...	...	...	4,462,548	4,286,202
Gentleman Usher of the Black Rod	9,098,431	8,719,217	2,147,580	2,147,580	...	...	...	...	...	...	11,246,011	10,866,797
Total Program—Budgetary	41,610,291	40,897,134	2,539,328	2,539,328	507,865	480,849	...	...	...	...	44,657,484	43,917,311
House of Commons												
Members and House Officers	122,241,131	120,745,260	2,496,100	1,286,596	...	...	...	...	...	...	124,737,231	122,031,856
Procedural services	23,113,208	21,478,673	475,300	592,097	513,965	616,189	14,000	12,895	...	...	24,088,473	22,674,064
Administrative services	32,775,608	31,491,034	2,654,700	2,042,617	...	...	1,046,000	733,292	...	...	34,384,300	32,800,359
Parliamentary precinct services	29,211,667	29,392,522	1,078,100	1,103,052	...	...	47,000	121,915	...	...	30,242,767	30,373,659
Restructuring	4,425,531	3,908,914	...	32,644	...	...	...	...	...	...	4,425,531	3,941,558
Sub-total	211,767,145	207,016,403	6,704,200	5,057,006	513,965	616,189	1,107,000	868,102	...	...	217,878,310	211,821,496
Revenues netted against expenditures	(1,107,000)	(833,361)	...	(34,741)	...	...	(1,107,000)	(868,102)	...	...	...	...
Total Program—Budgetary	210,660,145	206,183,042	6,704,200	5,022,265	513,965	616,189	...	...	...	...	217,878,310	211,821,496
Library of Parliament												
Printed and other information	9,369,000	8,042,335	...	...	...	...	...	...	...	...	9,369,000	8,042,335
Research papers and staff	5,364,000	4,842,512	...	...	...	...	...	...	...	...	5,364,000	4,842,512
Administration	2,393,000	4,065,643	102,000	263,785	...	...	203,000	202,589	...	...	2,292,000	4,126,839
Sub-total	17,126,000	16,950,490	102,000	263,785	...	...	203,000	202,589	...	...	17,025,000	17,011,686
Revenues netted against expenditures	(203,000)	(202,589)	...	...	...	...	(203,000)	(202,589)	...	...	...	...
Total Program—Budgetary	16,923,000	16,747,901	102,000	263,785	...	...	...	...	...	...	17,025,000	17,011,686
Total Ministry—Budgetary												
	269,193,436	263,828,077	9,345,528	7,825,378	1,021,830	1,097,038	...	...	...	...	279,560,794	272,750,493

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
The Senate							
Grants							
Political Officers of the Senate and other Members of the Senate							
...	257,000	...	(38,709)	218,291	...	...	241,215
Contributions							
Administration							
...	289,574	...	...	289,574	27,016	...	303,336
Contributions to parliamentary associations							
Program Summary by Activity							
Political Officers of the Senate and other Members of the Senate							
...	257,000	...	(38,709)	218,291	...	...	241,215
...	289,574	...	...	262,558	27,016	...	303,336
...	546,574	...	(38,709)	480,849	27,016	...	544,551
House of Commons							
Grants							
Procedural services							
...	...	...	...	...	...	...	634,061
Contributions							
Procedural services							
...	513,965	...	...	616,189	(102,224)	...	...
...	513,965	...	...	616,189	(102,224)	...	634,061
...	1,060,539	...	(38,709)	1,097,038	(75,208)	...	1,178,612

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
House of Commons				
Budgetary (respendable revenues)				
Members and House Officers				
Other recoveries	...	...	...	333
Procedural services				
Parliamentary associations' membership fees	14,000	9,570	9,740	
Other recoveries	...	3,325	409	
	14,000	12,895	10,149	
Administrative services				
Fees from rental of various rooms for non-Parliamentary functions	...	4,043	2,705	
Proceeds from the disposal of surplus Crown assets	...	24,852	31,027	
Transfers from Parliamentary restaurant	1,044,000	671,562	991,831	
Voluntary donations collected from guided tours	...	...	10,633	
Other recoveries	2,000	32,835	4,285	
	1,046,000	733,292	1,040,481	
Parliamentary precinct services				
Fees from rental of various rooms for non-Parliamentary functions	20,000	80,120	50,548	
Revenues from barber shop and hairdresser	10,000	7,451	9,797	
Gymnasium membership fees	5,000	7,400	8,900	
Proceeds from the disposal of surplus Crown assets	...	9,889	...	
Proceeds from recycled paper	10,000	13,036	49,422	
Other recoveries	2,000	4,019	2,003	
	47,000	121,915	120,670	
Total Program—Budgetary	1,107,000	868,102	1,171,633	
Library of Parliament				
Budgetary (respendable revenues)				
Administration	203,000	202,589	...	
Total Program—Budgetary	203,000	202,589	...	
Total Ministry—Budgetary	1,310,000	1,070,691	1,171,633	

Revenues

	Current year		Previous year	
	\$		\$	
The Senate				
Tax revenues—				
Goods and services tax	...	...	...	16
Total tax revenues				16
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	10,215	24,558		
Adjustments to prior year's payables	15,199	22,224		
	25,414	46,782		
Service fees—				
Certified acts of Parliament	3,417	4,101		
Proceeds from the disposal of surplus Crown assets	16,205	12,692		
Miscellaneous non-tax revenues—				
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	270	38,200		
Total non-tax revenues	45,306	101,775		
Total Program	45,306	101,791		
House of Commons				
Tax revenues—				
Goods and services tax	8,156	12,144		
Total tax revenues	8,156	12,144		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	100,063	90,554		
Adjustments to prior year's payables	467,760	558,497		
	567,823	649,051		
Miscellaneous non-tax revenues—				
Other	2,360	7,035		
Total non-tax revenues	570,183	656,086		
Total Program	578,339	668,230		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Library of Parliament		
Tax revenues—		
Goods and services tax	41,087	...
Total tax revenues	41,087	...
Non-tax revenues—		
Refunds of previous years' expenditures	24	502
Proceeds from the disposal of surplus Crown assets	625	...
Miscellaneous non-tax revenues	190	436
Total non-tax revenues	839	938
Total Program	41,926	938
Ministry Summary		
Tax revenues—		
Goods and services tax	49,243	12,160
Total tax revenues	49,243	12,160
Non-tax revenues—		
Refunds of previous years' expenditures	593,261	696,335
Service fees	3,417	4,101
Proceeds from the disposal of surplus Crown assets	16,830	12,692
Miscellaneous non-tax revenues	2,820	45,671
Total non-tax revenues	616,328	758,799
Total Ministry	665,571	770,959

SECTION 19

1996-97

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management
Development

Canadian Intergovernmental
Conference Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the
Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review
Committee

CONTENTS

	<i>Page</i>
Program objective and activity description	19.2
Ministry summary	19.5
Programs by activity	19.8
Transfer payments	19.10
Details of spendable amounts	19.11
Revenues	19.11

Department**Objective**

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description*Office of the Prime Minister*

The operation of the Office of the Prime Minister and his residence.

Ministers' offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Commissions of inquiry and task forces

The provision of funds for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Administration

The provision of financial, personnel and administrative support services.

Canadian Centre for Management Development**Objective**

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the federal Government, including responding to the

changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal Government; and in managing Government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description*Executive development*

Includes the provision of mandatory executive leadership courses; the educational components of the career assignment program and of the management trainee program; the delivery of optional executive development courses and an advanced management program; a negotiation, consultation and conflict management program; armchairs, roundtables and conferences; management issues and seminar programs; the development of a voluntary management assessment program, internal counselling and stress management services available to all senior managers; liaison and consultation with the private sector, universities and other outside organizations involved in management development activities; coordination of international activities; the operations of a Group Decision Centre; and, the operational services in support of the faculty for the design and delivery of courses.

Research

Includes the conduct and publication of the results of research programs and projects; the preparation and publication of case studies in public management; the administration of a fellowships program

for senior public and private sector officials and academics; the management of contributions to a variety of management organizations and associations; the management of the Centre's information holdings and the provision of management information search services.

Program management and services

Comprises the overall managerial direction and strategic planning of the Canadian Centre for Management Development; the provision of marketing activities; the delivery of services in communications, human resources, finance, administration, information technology, corporate services, evaluation and audit; the provision of residential services; and the capital acquisition plan.

Distance learning and business communication

In partnership with Training and Development Canada and Public Works and Government Services Canada, includes the provision of optional distance learning and business communication products and services to the public sector on a full cost-recovery basis; needs assessment; design, delivery, and evaluation of technology-enhanced distance learning and business communication products and services; project management; coordination and integration of public and private sector suppliers in distance learning and business communication projects.

Canadian Intergovernmental Conference Secretariat**Objective**

To provide administrative and support services for the meetings of first ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.

Activity Description

Canadian Intergovernmental Conference Secretariat

The Secretariat acts as the permanent secretariat of the first ministers' conference and serves other meetings of first ministers, intergovernmental meetings of ministers and those of deputy ministers. This includes the set-up of conference site facilities; secretaryship; interpretation; the translation, printing, distribution and control of documents; preparation of records of proceedings; media relations; security; and the provision of the technical equipment and secretarial assistance. In addition to the above conference services which are available anywhere in Canada, a document archives is maintained by the Secretariat for the use of governments.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Activity Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Activity Description

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act*—Provision to the 11 electoral boundaries commissions of the number of members of the House of Com-

mons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Activity Description*Commissioner of Official Languages*

Investigates complaints received and makes recommendations to correct infractions and prevent further contraventions of the *Official Languages Act* of 1988. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of English and French in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of implementation of the Act. Appears regularly before the Standing Committee on Official Languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

National Round Table on the Environment and the Economy**Objective**

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Activity Description*National Round Table on the Environment and the Economy*

Conducts studies, organizes multistakeholder dialogues on specific issues and economic sectors, carries out educational and communications activities, and provides advice to the federal Government and all sectors of Canadian society on the integration of environmental and economic considerations into decision-making.

Public Service Staff Relations Board**Objective**

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

Activity Description*Staff relations administration*

The Public Service Staff Relations Board is a quasi-judicial statutory tribunal responsible for the administration of the systems of collective bargaining and grievance adjudication established under the *Public Service Staff Relations Act* and the *Parliamentary Employment and Staff Relations Act*. In addition, it is responsible for the administration of certain provisions of Part II of the *Canada Labour Code* (Act) concerning occupational safety and health applicable to employees in the Public Service. Proceedings before the Board include applications for certification, revocation of certification, complaints of unfair labour practices, designation of employees whose duties are required to be performed in the interest of the safety

or security of the public, and references of safety officers' decisions and complaints under the safety and health provisions of Part II of the *Canada Labour Code* (Act). As well, the Board provides a mediation and conciliation service to assist the parties in the resolution of their differences. This service enables many matters to be settled without resort to formal proceedings before the Board.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of employers and employees for the determination of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Security Intelligence Review Committee**Objective**

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

Activity Description*Security Intelligence Review Committee*

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and ministers concerned, or to the Governor General in Council.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
...	66,216,000	...	...	66,216,000	1	...	...	...	...
...	...	7,792,400	...	7,792,400	1a	...	...	...	...
...	...	4,108,900	...	4,108,900	1b	...	...	...	...
...	66,216,000	11,901,300	...	78,117,300		74,076,373	4,040,927	...	79,671,853
...	...	...	...	...	(S)	...	...	...	...
...	71,920	...	...	71,920		71,920	...	...	71,920
...	48,645	...	...	48,645	(S)	48,645	...	...	48,645
...	48,645	...	...	48,645	(S)	48,645	...	...	48,645
...	18,000	...	...	18,000	(S)	18,000	...	...	18,000
...	5,200,000	...	199,000	5,399,000	(S)	5,399,000	...	...	4,722,000
18,268	...	...	44,183	62,451	(S)	36,962	489	25,000	5,008
18,268	71,603,210	11,901,300	243,183	83,765,961		79,699,545	4,041,416	25,000	84,586,071
Canadian Centre for Management Development									
...	8,418,000	...	...	8,418,000	5	...	...	...	...
...	...	493,700	...	493,700	5b	...	...	...	...
...	...	...	197,541	197,541		...	...	...	...
...	8,418,000	493,700	197,541	9,109,241		8,497,439	611,802	...	8,258,529
...	...	...	...	...	6b	...	...	...	...
...	...	1	...	1	(S)	...	1	...	...
7,559,839	511,000	...	(511,000)	7,559,839		40,808	7,519,031	...	1,052,801
...	7,633,000	...	(664,431)	6,968,569	(S)	6,968,569	...	...	...
...	1,054,000	...	40,000	1,094,000	(S)	1,094,000	...	...	797,000
1,069	...	...	1,136	2,205	(S)	...	1,069	1,136	...
7,560,908	17,616,000	493,701	(936,754)	24,733,855		16,600,816	8,131,903	1,136	10,108,330

Ministry Summary—Concluded

Source of authorities						Disposition of authorities										
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year				Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year	
	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$			
Canadian Intergovernmental Conference Secretariat																
...	2,899,000	...	...	2,899,000	10											
...	...	146,950	...	146,950	10b											
...	2,899,000	146,950	...	3,045,950	(S)											2,673,472
...	216,000	...	...	216,000	(S)											...
...	...	...	1,125	1,125	(S)											194,000
...	...	...	...	...												240
...	3,115,000	146,950	1,125	3,263,075												2,867,712
Canadian Transportation Accident Investigation and Safety Board																
...	20,949,000	...	...	20,949,000	15											21,468,719
...	2,356,000	...	90,000	2,446,000	(S)											2,354,000
5,007	...	...	29,702	34,709	(S)										19,039	7,995
5,007	23,305,000	...	119,702	23,429,709											19,039	23,830,714
Chief Electoral Officer																
...	2,637,000	...	...	2,637,000	20											2,647,225
...	155,000	...	872	155,872	(S)											135,274
...	20,650,000	20,733,500	(1,138,724)	40,244,776	(S)											22,721,521
...	380,000	...	...	380,000	(S)											327,000
68	...	...	2,893	2,961	(S)										2,811	9,982
68	23,822,000	20,733,500	(1,134,959)	43,420,609											2,811	25,861,002
Commissioner of Official Languages																
...	9,481,000	...	...	9,481,000	25											
...	...	507,150	...	507,150	25a											
...	9,481,000	507,150	...	9,988,150	(S)											10,487,171
...	1,028,000	...	39,000	1,067,000												1,036,000

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Office of the Prime Minister	5,563,891	5,832,808	...	...	...	...	...	...	...	...	5,563,891	5,832,808
Ministers' offices	4,651,704	3,754,966	...	33,586	...	...	...	...	...	...	4,651,704	3,788,552
Privy Council Office	30,521,383	27,873,046	...	328,725	2,126,000	1,396,000	...	...	...	...	32,647,383	29,597,771
Commissions of inquiry and task forces	18,307,015	17,082,240	...	105,826	...	...	...	...	...	...	18,307,015	17,188,066
Administration	20,595,968	21,192,754	2,000,000	2,099,594	...	...	...	...	...	...	22,595,968	23,292,348
Total Department—Budgetary	79,639,961	75,735,814	2,000,000	2,567,731	2,126,000	1,396,000	...	...	...	...	83,765,961	79,699,545
Canadian Centre for Management Development												
Executive development	10,203,170	8,829,156	...	...	...	...	...	...	...	...	10,203,170	8,829,156
Research	1,688,167	1,887,168	...	...	175,000	149,000	...	...	...	...	1,863,167	2,036,168
Program management and services	5,107,678	5,694,684	...	...	...	...	...	...	...	...	5,107,678	5,694,684
Distance learning and business communication	16,104,840	40,808	...	...	...	...	8,545,000	...	...	...	7,559,840	40,808
Sub-total	33,103,855	16,451,816	...	...	175,000	149,000	8,545,000	...	...	...	24,733,855	16,600,816
Revenues netted against expenditures (8,545,000)	...	...	...	...	...	...	(8,545,000)	...	...	...	...	...
Total Program—Budgetary	24,558,855	16,451,816	...	...	175,000	149,000	...	...	...	...	24,733,855	16,600,816
Canadian Intergovernmental Conference Secretariat—Budgetary												
	3,248,075	2,842,185	15,000	191,939	...	...	...	...	...	...	3,263,075	3,034,124
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	22,729,709	22,011,472	700,000	1,279,497	...	...	...	...	...	...	23,429,709	23,290,969
Total Program—Budgetary	22,729,709	22,011,472	700,000	1,279,497	...	...	...	...	...	...	23,429,709	23,290,969
Chief Electoral Officer												
Elections	35,498,039	35,495,228	4,675,398	4,675,398	74,300	74,300	...	...	...	...	40,247,737	40,244,926
Administration	3,172,872	3,150,439	...	...	...	...	...	...	...	...	3,172,872	3,150,439
Total Program—Budgetary	38,670,911	38,645,667	4,675,398	4,675,398	74,300	74,300	...	...	...	...	43,420,609	43,395,365

Commissioner of Official Languages— Budgetary	10,943,581	10,453,269	112,000	172,319	...	...	...	...	11,055,581	10,625,588
National Round Table on the Environment and the Economy— Budgetary	3,464,795	3,213,038	...	...	...	...	...	...	3,464,795	3,213,038
Public Service Staff Relations Board										
Staff relations administration	5,634,219	4,680,551	...	...	...	...	...	...	5,634,219	4,680,551
Total Program—Budgetary	5,634,219	4,680,551	...	...	...	...	...	...	5,634,219	4,680,551
Security Intelligence Review Committee— Budgetary	1,394,000	1,232,471	9,000	81,324	...	...	...	...	1,403,000	1,313,795
Total Ministry— Budgetary	190,284,106	175,266,283	7,511,398	8,968,208	2,375,300	1,619,300	...	...	200,170,804	185,853,791

Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Total						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	48,000	...	...	48,000	Department Grants		48,000	...	52,000
...	2,078,000	...	...	2,078,000	Privy Council Office Institute of Intergovernmental Affairs; Queen's University		1,348,000	730,000	1,723,700
...	2,126,000	...	...	2,126,000	Contributions		1,396,000	730,000	1,775,700
...	175,000	...	...	175,000	Privy Council Office Aboriginal self-government negotiations		149,000	26,000	149,000
...	175,000	...	...	175,000	Total Department		149,000	26,000	149,000
...	...	...	...	...	Canadian Centre for Management Development		...	...	...
...	...	...	...	...	Contributions		...	...	...
...	...	...	...	...	Research		...	...	...
...	...	...	...	...	Research		...	...	...
...	...	...	...	...	Total Program		...	...	...
...	...	...	...	...	Chief Electoral Officer		...	...	...
...	...	...	...	...	Contributions		...	...	...
...	...	...	...	...	Elections		...	...	...
...	...	...	...	...	(S) Reimbursement of candidates' election expenses		74,300	...	104,240
...	...	...	...	...	Items not required for the current year		...	...	5,261
...	...	...	...	...	Total Program		74,300	...	109,501
...	2,301,000	...	...	2,375,300	Total Ministry		1,619,300	756,000	2,034,201

(S) Statutory transfer payment.

Details of Responsible Amounts

	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Canadian Centre for Management Development				
Budgetary (responsible revenues)				
Distance learning and business communication	8,545,000	...	1,267,667	
Total Ministry—Budgetary	8,545,000	...	1,267,667	

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	15,001	31,870
Total tax revenues	15,001	31,870
Non-tax revenues—		
Refunds of previous year's expenditures—		
Adjustments to prior year's payables	124,546	843,485
Sundries	166,615	205,569
	291,161	1,049,054
Proceeds from the disposal of surplus Crown assets	44,183	19,052
Miscellaneous non-tax revenues—		
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	2,541	1,741
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	1,419	915
Sundries	18,251	30,179
	22,211	32,835
Total non-tax revenues	357,555	1,100,941
Total Department	372,556	1,132,811
Canadian Centre for Management Development		
Tax revenues—		
Goods and services tax	4,797	5,600
Total tax revenues	4,797	5,600
Non-tax revenues—		
Refunds of previous year's expenditures—		
Refunds of previous year's expenditures	5,018	...
Refunds of goods or services purchases for operating	10,893	41,497
Adjustments to prior year's payables	49,735	44,406
	65,646	85,903
Service fees	1,381	1,287

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	1,136	1,069	Non-tax revenues—		
Miscellaneous non-tax revenues—			Refunds of previous years' expenditures—		
Section 29.1 of the <i>Financial Administration Act</i> —			Refunds of previous years' expenditures	6,456	54,481
Course fees and other related revenues	6,968,570	...	Adjustments to prior year's payables	52,603	...
Miscellaneous	26	...	Miscellaneous	...	6,649
	6,968,596	...		59,059	61,130
Total non-tax revenues	7,036,759	88,259	Proceeds from sales	45,688	19,490
Total Program	7,041,556	93,859	Proceeds from the disposal of surplus Crown assets	2,893	5,568
Canadian Intergovernmental Conference Secretariat			Miscellaneous non-tax revenues—		
Non-tax revenues—			Receipt from other departments	...	2,625
Refunds of previous year's expenditures—			Forfeiture election deposits	7,500	10,500
Refunds of previous years' expenditures	2,146	1,849	Gain on foreign currency transactions	18	1
Adjustments to prior year's payables	25,827	...	Anonymous donations to candidates and political parties	...	35
			Miscellaneous	240	328
	27,973	1,849		7,758	13,489
Proceeds from the disposal of surplus Crown assets	1,125	240	Total non-tax revenues	115,398	99,677
Miscellaneous non-tax revenues—			Total Program	117,712	100,409
Provincial government contributions	920,361	926,800	Commissioner of Official Languages		
Total Program	949,459	928,889	Non-tax revenues—		
Canadian Transportation Accident Investigation and Safety Board			Refunds of previous years' expenditures—		
Non-tax revenues—			Refunds of previous years' expenditures	6,006	446
Refunds of previous years' expenditures	29,380	37,837	Adjustments to prior year's payables	9,366	3,602
Adjustments to prior year's payables	87,623	25,523		15,372	4,048
	117,003	63,360	Proceeds from the disposal of surplus Crown assets	431	8,235
Proceeds from the disposal of surplus Crown assets	29,702	5,297	Total Program	15,803	12,283
Miscellaneous non-tax revenues	30,820	2,214	National Round Table on the Environment and the Economy		
Total Program	177,525	70,871	Non-tax revenues—		
Chief Electoral Officer			Refunds of previous years' expenditures—		
Tax revenues—			Adjustments to prior year's payables	7,497	...
Goods and services tax	2,314	732	Proceeds from the disposal of surplus Crown assets	145	51
Total tax revenues	2,314	732	Miscellaneous non-tax revenues—		
			Section 29.1 of the <i>Financial Administration Act</i> —		
			Proceeds from the sale of publications	10,778	...
			Total Program	18,420	51

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Public Service Staff Relations Board			Ministry Summary		
Tax revenues—			Tax revenues—		
Goods and services tax	163	196	Goods and services tax	22,275	38,398
Total tax revenues	163	196	Total tax revenues	22,275	38,398
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	604,266	1,281,048
Refunds of salaries	20,430	15,704	Service fees	1,381	1,287
Proceeds from the disposal of surplus Crown assets	2,143	9,076	Proceeds from sales	45,688	19,490
Miscellaneous non-tax revenues—			Proceeds from the disposal of surplus Crown assets	81,758	48,588
Access to information	62	10	Miscellaneous non-tax revenues	7,960,651	975,378
Total non-tax revenues	22,635	24,790	Total non-tax revenues	8,693,744	2,325,791
Total Program	22,798	24,986	Total Ministry	8,716,019	2,364,189
Security Intelligence Review Committee					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Sundries	125	...			
Miscellaneous non-tax revenues—					
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	65	...			
Other	...	30			
	65	30			
Total Program	190	30			

SECTION 20

1996-97

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Canada Mortgage and Housing Corporation

Canada Post Corporation

Royal Canadian Mint

CONTENTS

	<i>Page</i>
Program objective and activity description	20.2
Ministry summary	20.4
Programs by activity	20.8
Transfer payments	20.10
Details of spendable amounts	20.11
Revenues	20.12

Department

Real Property Services Program

Objective

To manage a diverse portfolio of general and common-use real property and other assets, in order to provide accommodation and related services to federal tenants, clients and other assets users and to optimize the federal investment in the assets. To provide common services in the real estate and architectural and engineering fields to clients at market-based rates.

Activity Description

Federal accommodation

To manage a diverse portfolio of office and common-use facilities in order to provide safe and productive working environments for federal public servants and to optimize the Government's investment in these assets.

Federal holdings

To manage the Government's investment in, and divestment of, a diverse portfolio of federal real property under the custody of the Minister and to manage the payment of federal grants in lieu of municipal or provincial taxes.

Architectural and engineering

To provide, at market-based rates, real property related architectural and engineering services required for new construction and renovation, as well as professional advice, technology development, environmental services, dredging and fleet services and hydrographic surveys in support of other activities of this program as well as other Government departments.

Property management

To provide, at market-based rates, real property services related to the management, operation, maintenance and repair of federal real property.

Holdings and divestiture

To provide, at market-based rates, a variety of real estate services such as acquisition, appraisal, survey, development and disposal of federal facilities and properties, as well as advisory services to other federal custodians.

Program coordination

To provide the strategic direction and framework related to the management of the Program, and to provide policy and operational advice to the Minister and the departmental executive committee.

Support services

To account for the costs of the executive and administrative support services provided by the Supply and Services Program, and which are required by the architectural and engineering, property management and holdings and divestiture activities.

Supply and Services Program

Objective

To contribute to the achievement of value for money, the preservation of fairness and integrity in Government administration and the support of Government objectives by delivering or facilitating a wide range of valued essential services in the areas of supply, human resources, finance, transportation, Government telecommunications and informatics, and other central Government services.

The Supply and Services Program provides ten central Government and common services and corporate management services grouped into sub-activities which are managed and delivered throughout the Department. As well, the program includes sub-activities designated as special operating agencies. All services are developed in an integrated manner at Headquarters to meet a wide variety of client needs, in conformity with established client service and resourcing standards. The Program is divided into three activities: central Government and common services, corporate management, and special operating agencies. All of these activities have dedicated resources, and in some cases, they have an allocated portion of the resources in the regions. In the case of Receiver General Services, public service compensation, supply, Crown assets distribution and Government telecommunications and informatics sub-activities of the central Government and common services activity they have dedicated resources in both Headquarters and the regions.

- The central Government and common services activity has seven sub-activities, namely: Receiver General services; public service compensation, supply, public relations and print contract services, Crown assets distribution, Government telecommunications and informatics services and other central Government services.
- The corporate management activity consists of the following three sub-activities: executive and corporate services, human resources, and regional support.
- The special operating agencies activity consists of the Canada Communication Group, Consulting and Audit Canada, and the Translation Bureau.

Activity Description

Central Government and common services

This activity provides central Government and common services to diverse clients to meet a wide range of needs. These services are delivered to over 100 departments and agencies in Canada, Europe and the United States.

This activity consists of seven central Government and common services sub-activities. Services are developed in an integrated manner at Headquarters to meet a wide variety of client needs, in conformity with established client service and resourcing standards. Each sub-activity has dedicated resources at Headquarters, as well as an allocated portion of the resources in regional directorates. The following services (sub-activities) are provided under this activity:

- Receiver General services;
- public service compensation;
- supply;
- public relations and print contract services;
- Crown assets distribution;
- Government telecommunications and informatics services; and
- other central Government services.

Corporate management

This activity provides a wide range of support services and management support to Public Works and Government Services Canada.

The activity is composed of executive and corporate services, human resources and regional support sub-activities. It includes the offices of the Minister and the Deputy Minister and the functions

of finance, communications, audit and review, human resources, capital assets, materiel management, security, contract claims resolution, corporate policy and planning, public opinion research and legal services. It also includes the corporate implementation group, as well as the functions of the corporate secretary.

Special operating agencies

This activity provides efficient and effective services in a commercially-oriented and business-like manner in order to meet clients' requirements.

The activity encompasses special operating agencies (SOAs) which offer optional services to departments and agencies on a fee-for-service basis, as well as some mandatory services funded by vote. Services offered include printing, publishing and a wide range of communication services; translation and other linguistic services; and consulting, auditing and related services. These SOAs include:

- Canada Communication Group;
- Consulting and Audit Canada; and
- Translation Bureau.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Queens Quay West Land Corporation Inc.

The function as a realty management and disposal company for the Harbourfront precinct in Toronto.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	
Department									
Real Property Services Program									
...	888,883,000	...	...	888,883,000	1	879,453,937	9,975,356	...
...	...	...	546,293	546,293				
...	888,883,000	...	546,293	889,429,293					
Total—Vote 1									
...	...	1	...	...	2a			
...	278,647,000	...	...	278,647,000	5		1	...
...	...	12,400,000	...	12,400,000	5b				
...	278,647,000	12,400,000	...	291,047,000		290,011,244	1,035,756	...	
Total—Vote 5									
...	...	...	...	...	10			
...	2,589,000	...	...	2,589,000		2,589,000	...	2,589,000
394,947,724	(19,737,000)	17,148,000	2,589,000	394,947,724	(S)				
394,947,724	(17,148,000)	17,148,000	2,589,000	397,536,724		20,468,755	...	374,478,969	
Total—Real Property Services Revolving Fund									
...	425,557,000	...	(24,008,265)	401,548,735	(S)	23,057,755	...	374,478,969	
5,000,000	...	...	...	5,000,000	(S)	401,548,735	...	...
...	...	...	...	...	(S)	(36,150,249)	32,902,861 ⁽²⁾	8,247,388
...	1,889,000	...	72,000	1,961,000	(S)	1,961,000	...	...
...	...	...	303	303	(S)	303	...	...
...	...	...	383,246	383,246	(S)	383,246	...	...
482,415	...	...	1,798,181	2,280,596	(S)	1,601,287	111,705	567,604
...	
400,430,139	1,577,828,000	29,548,001	(18,619,242)	1,989,186,898		1,561,867,258	44,025,679	383,293,961	
Total Program—Budgetary									
Supply and Services Program									
...	...	...	...	...	14b			
...	...	1	...	...			
To adjust the accounts of the Translation Bureau Revolving Fund downwards by an amount of \$16,600,000 representing operating forecast losses incurred during the three-year transition period towards self-sufficiency									

To adjust the accounts of the Translation Bureau Revolving Fund downwards by an amount of \$16,600,000 representing operating forecast losses incurred during the three-year transition period towards self-sufficiency

15	Program expenditures	428,319,000	...	...	428,319,000	...	...	469,973,065
15a	Program expenditures	36,775,535	...	...	36,775,535	...	...	...
15b	Program expenditures	4,076,440	...	...	4,076,440	...	...	...
	Transfer from TB Vote 5 ⁽¹⁾	...	8,073,724	...	8,073,724	...	...	...
	Total—Vote 15	428,319,000	40,851,975	8,073,724	477,244,699	467,614,632	9,630,067	...
16a	Canada Communications Group—To amend sub-section 5.3(1) of the <i>Revolving Funds Act</i>	...	1	...	...	...	1	...
17a	Optional Services Revolving Fund—To amend sub-sections 5.5(1) and 5.5(3) of the <i>Revolving Funds Act</i>	...	1	...	...	...	1	...
18a	To amend section 5.6 of the <i>Revolving Funds Act</i>	...	1	...	...	...	1	...
19a	To repeal Supply and Services votes 12c, 13c and 14c; <i>Appropriation Act No. 4, 1991-92</i>	...	1	...	...	...	1	...
(S)	Minister of Public Works and Government Services—Salary and motor car allowance	48,645	...	...	48,645	...	...	48,645
(S)	Contributions to employee benefit plans	37,355,000	...	...	37,355,000	...	...	39,398,958
(S)	Optional Services Revolving Fund	155,714,555	(22,000)	...	155,714,555	...	...	333,159
(S)	Canada Communications Group Revolving Fund	79,981,254	21,019,000	...	79,981,254	1,564,424	157,278,979	...
	Transfer from TB Vote 5 ⁽¹⁾	2,985,117	...	...	2,985,117	...	...	...
	Total—Canada Communications Group Revolving Fund	79,981,254	19,000	(21,038,000)	24,004,117	22,422,036	60,544,335	29,586,032
(S)	Consulting and Audit Canada Revolving Fund	6,005,657	(740,000)	100,000	640,000	(189,624)	6,195,281	2,175,290
(S)	Government Telecommunications and Informatics Services Revolving Fund	87,834,379	2,288,630	(2,288,630)	87,834,379	12,616,221	75,218,158	(23,154,864)
(S)	Translation Bureau Revolving Fund	76,917,760	2,122,000	(9,585,000)	76,917,760	...	...	...
	Prior year adjustment	...	...	(4,024,257)	(4,024,257)	...	...	...
	Net assets assumed	...	...	(1,844,000)	(1,844,000)	...	...	...
	Write-off of current year deficit	...	...	10,950,054	10,950,054	...	...	...
	Transfer from TB Vote 5 ⁽¹⁾	352,000	352,000	...	...	...
	Total—Translation Bureau Revolving Fund	76,917,760	7,463,000	2,122,000	(4,151,203)	10,157,699	72,193,858	9,622,240
(S)	Defence Production Revolving Fund	100,000,000	...	...	100,000,000	...	100,000,000	...
(S)	Private sector collection agency fees	...	...	2,162	2,162	...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	390,305	...	778,061	1,168,366	811,970	356,396	1,150,344
	Appropriations not required for the current year	...	...	...	...	...	...	1,724,007
	Total budgetary	506,843,910	471,109,645	24,324,610	28,413,231	549,274,317	9,630,072	530,856,876
L15b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	7,807,286	...	...	7,807,286	4,141,442	3,665,844	(610,592)
(S)	(L) <i>Seized Property Management Act, 1993</i> section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	49,305,864	...	...	49,305,864	1,863,820	47,442,044	(689,496)
	Appropriations not required for the current year	...	...	...	...	...	...	(1,724,007)
	Total non-budgetary	57,113,150	...	...	57,113,150	6,005,262	51,107,888	(3,024,095)
	Total Program—Budgetary	506,843,910	471,109,645	24,324,610	28,413,231	549,274,317	9,630,072	530,856,876
	Non-budgetary	57,113,150	...	...	57,113,150	6,005,262	51,107,888	(3,024,095)

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
Crown Corporations Program									
...	3,000,000	...	...	3,000,000	20				
...	...	800,000	...	800,000	20b				
...	3,000,000	800,000	...	3,800,000		3,800,000	...	...	3,500,000
...	6,500,000	...	...	6,500,000	25				
...	...	200,000	...	200,000	25a				
...	6,500,000	200,000	...	6,700,000		6,700,000	...	...	7,500,000
...	9,500,000	1,000,000	...	10,500,000		10,500,000	...	...	11,000,000
Total Program—Budgetary									
907,274,049	2,058,437,645	54,872,611	9,793,989	3,030,378,294		2,121,641,575	53,655,751	855,080,968	2,130,388,286
57,113,150	...	...	...	57,113,150		6,005,262	...	51,107,888	(3,024,095)
Canada Mortgage and Housing Corporation									
...	1,972,803,000	...	...	1,972,803,000	30	1,967,287,332	5,515,668	...	1,939,524,020
...	(270,900,000)	...	270,900,000	...	(S)				
(L) Advances under the National Housing Act (Gross)									
Total Program—Budgetary									
...	1,972,803,000	...	...	1,972,803,000		1,967,287,332	5,515,668	...	1,939,524,020
...	(270,900,000)	...	270,900,000	...				...	...
Canada Post Corporation									
...	14,000,000	...	...	14,000,000	35				
...	...	...	...	...	36a	14,000,000	...	...	14,000,000
...	...	1	...	1				1	...
...	14,000,000	1	...	14,000,001		14,000,000	1	...	14,000,000
...	...	...	...	...	(S)				
420,000,000	...	...	...	420,000,000				420,000,000	...
(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)									
Total Program—Budgetary									
...	14,000,000	1	...	14,000,001		14,000,000	1	...	14,000,000
420,000,000	...	...	...	420,000,000				420,000,000	...

Canadian Commercial Corporation ⁽³⁾															
Program expenditures												40			
...	10,948,000	...	(10,948,000)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary												...			
Royal Canadian Mint															
(S)	(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> :														
Subsection 17(1) the aggregate of amounts out- standing at any time shall not exceed \$50,000,000, November 1987 (Net)															
49,825,505	...	...	...	...	49,825,505	...	(76,115)	...	49,901,620	...	(2,673,065)	
49,825,505	...	...	...	...	49,825,505	...	(76,115)	...	49,901,620	...	(2,673,065)	
Total Program—Non-budgetary															
Total Ministry—															
Budgetary															
907,274,049	4,056,188,645	54,872,612	(1,154,011)	5,017,181,295									59,171,420	855,080,968	4,083,912,306
526,938,655	(270,900,000)	...	270,900,000	526,938,655									5,929,147	521,009,508	(5,697,160)
Non-budgetary															

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(b) Treasury Board Vote 5—Government contingencies.

(2) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

(3) During the year, Canadian Commercial Corporation was transferred to the Ministry of Foreign Affairs and International Trade.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities current year		Total authorities available for use	Authorities current year		Total authorities available for use	Authorities current year		Total authorities available for use	Authorities current year		Total authorities available for use	Authorities current year		Total authorities available for use	Authorities current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Real Property Services Program																		
Real Property Services Revolving Fund	2,882,550,547	2,646,006,134		5,591,000	4,207,419		37,663,823	37,663,823		2,525,988,000	2,663,222,383		...	...		399,817,370	24,654,993	
Real Property Disposition Revolving Fund	5,000,001	5,775,136		...	...		...	...		...	41,925,385		...	...		5,000,001	(36,150,249)	
Federal accommodation	1,038,103,450	1,029,868,347		254,083,000	256,766,813		...	...		...	267,423,809		...	...		1,024,762,641	1,019,211,351	
Federal holdings	67,905,287	67,819,680		36,964,000	33,244,431		421,548,735	421,548,735		17,869,521	17,869,521		...	...		508,548,501	504,743,325	
Program coordination	52,820,840	51,171,078		...	...		785	785		1,763,240	1,763,240		...	...		51,058,385	49,407,838	
Sub-total	4,046,380,125	3,800,640,375		296,638,000	294,218,663		459,213,343	459,212,558		2,813,044,570	2,992,204,338		...	...		1,989,186,898	1,561,867,258	
Revenues netted against expenditures	(2,813,044,570)	(2,992,204,338)		...	...		...	...		(2,813,044,570)	(2,992,204,338)		...	...		1,989,186,898	1,561,867,258	
Total Program—Budgetary	1,233,335,555	808,436,037		296,638,000	294,218,663		459,213,343	459,212,558		...	...		...	...		1,989,186,898	1,561,867,258	
Supply and Services Program																		
Central Government and common services	1,058,746,441	861,361,298		15,416,700	35,310,839		...	...		466,190,992	505,660,622		...	...		607,972,149	391,011,515	
Corporate management	215,915,961	208,728,389		7,686,000	3,633,501		...	...		118,675,151	118,675,151		...	...		104,926,810	93,686,739	
Special operating agencies	495,279,587	337,605,050		6,104,000	2,230,030		...	...		283,591,150	275,259,017		...	...		217,792,437	64,576,063	
Defence Production Revolving Fund	100,000,000	...		...	...		...	...		...	...		...	...		100,000,000	...	
Extend purpose of Finance Vote L29g	...	...		...	...		...	...		...	...		...	...		7,807,286	4,141,442	
Seized property management	...	...		...	...		...	...		...	...		...	...		49,305,864	1,863,820	
Sub-total—Budgetary	1,869,941,989	1,407,694,737		29,206,700	41,174,370		...	...		868,457,293	899,594,790		...	...		1,030,691,396	549,274,317	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		57,113,150	6,005,262	
Revenues netted against expenditures	(868,457,293)	(899,594,790)		...	...		...	...		(868,457,293)	(899,594,790)		...	...		...	...
Total Program—Budgetary	1,001,484,696	508,099,947		29,206,700	41,174,370		...	...		...	...		...	...		1,030,691,396	549,274,317	
Budgetary Non-budgetary	...	...		...	...		...	...		...	...		...	...		57,113,150	6,005,262	
Crown Corporations Program																		
Old Port of Montreal Corporation Inc.	3,800,000	3,800,000		...	...		...	...		...	...		...	...		3,800,000	3,800,000	
Queens Quay West Land Corporation	6,700,000	6,700,000		...	...		...	...		...	...		...	...		6,700,000	6,700,000	
Total Program—Budgetary	10,500,000	10,500,000		...	...		...	...		...	...		...	...		10,500,000	10,500,000	
Total Department—Budgetary	2,245,320,251	1,327,035,984		325,844,700	335,393,033		459,213,343	459,212,558		...	...		...	...		3,030,378,294	2,121,641,575	
Budgetary Non-budgetary	...	...		...	...		...	...		...	...		...	...		57,113,150	6,005,262	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Real Property Services Program							
Grants							
Real Property Services Revolving Fund							
...	...	...	37,646,426	37,646,426	...	...	35,049,917
...	...	...	...	...	...	...	471,565
...
...	...	...	37,646,426	37,646,426	...	...	35,521,482
Federal holdings							
...	425,557,000	...	(24,008,265)	401,548,735	...	...	397,949,944
...	425,557,000	...	13,638,161	439,195,161	...	...	433,471,426
Contributions							
Real Property Services Revolving Fund							
...	...	...	6,182	6,182	...	...	21,930
...	...	...	11,215	11,215	...	...	12,000
...	...	...	17,397	17,397	...	...	33,930
Federal holdings							
...	...	20,000,000	...	20,000,000	...	...	...
...	...	...	...	...	...	...	4,000,000
...	...	20,000,000	20,000,000	20,000,000	...	...	4,000,000
Program coordination							
Canadian Standards Association paid through the Real Property Services Revolving Fund							
...	12,000	...	(11,215)	...	785	...	...
...	12,000	...	20,006,182	20,018,182	785	...	4,033,930
Program Summary by Activity							
...	...	...	37,663,823	37,663,823	...	...	35,555,412
...	425,557,000	...	(4,008,265)	421,548,735	...	...	401,949,944
...	12,000	...	(11,215)	...	785	...	...
...	425,569,000	...	33,644,343	459,213,343	785	...	437,505,356

[illegible]

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Department				
Real Property Services Program				
Budgetary (respendable revenues)				
Real Property Services Revolving Fund	2,525,988,000	2,663,222,383	2,897,867,009	
Real Property Disposition Revolving Fund				
Fund	...	41,925,385	...	...
Federal accommodation	239,316,000	267,423,809	263,104,166	...
Federal holdings	24,805,000	17,869,521	25,996,912	...
Program coordination	1,067,000	1,763,240	1,675,648	...
Total Program—Budgetary	2,791,176,000⁽¹⁾	2,992,204,338	3,188,643,735	
Supply and Services Program				
Budgetary (respendable revenues)				
Central Government and common services				
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	467,817,000	505,660,622	570,491,776	
Corporate management				
Recoveries from the provision of services in support of the Receiver General functions, and in areas of compulsory personnel, finance and advisory services				
Special operating agencies	103,079,000	118,675,151	116,238,988	
Recoveries from the provision of goods and				
Total Program—Non-budgetary				
Total Ministry—Budgetary	3,645,662,000	3,891,799,128	4,113,583,063	
Non-budgetary	26,746,088	14,020,763	16,693,828	

(1) This amount was increased to \$2,813,044,570 during the year.

(2) This amount was increased to \$868,457,293 during the year.

Revenues

Department	Current year		Previous year	
	\$		\$	
Real Property Services Program				
Tax revenues—				
Goods and services tax	4,137,544		7,440,684	
Total tax revenues	4,137,544		7,440,684	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Other accounts—				
Viking Rideau Corporation	...	195,537		
Canadian National Railway System	15,741	132,081		
Interest on loans and mortgages	125,913	...		
Rental income from properties—				
Rental of parking spaces	42,707	32,214		
Rental of vacant land	4,582	4,998		
Residential buildings	120,357	701,291		
	309,280	1,066,121		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,795,243	4,338,754		
Adjustments to prior year's payables	9,165,112	7,282,475		
	10,960,355	11,621,229		
Privileges, licences and permits—				
Earnings from dry docks	4,441,611	2,134,534		
Earnings from New Westminster Railway Bridge	...	(37,151)		
	4,441,611	2,097,383		
Proceeds from sales—				
Sales of surplus assets to other than Crown Assets Disposal Corporation	...	1,416		
Sales of real estate	13,633,957	23,585,466		
	13,633,957	23,586,882		
Proceeds from the disposal of surplus Crown assets	1,798,181	298,832		
Miscellaneous non-tax revenues—				
Private airports reimbursement of grants in lieu of taxes	16,178,571	11,442,589		
Miscellaneous	790,121	18,652,799		
	16,968,692	30,095,388		
Total non-tax revenues	48,112,076	68,765,835		
Total Program	52,249,620	76,206,519		
Department	Current year		Previous year	
	\$		\$	
Supply and Services Program				
Tax revenues—				
Goods and services tax	7,151,197		4,004,726	
Total tax revenues	7,151,197		4,004,726	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Royal Canadian Mint	9,295	16,166		
Canada Post Corporation	7,764,000	7,764,000		
Other accounts—				
Dividend from Canada Post Corporation	10,000,000	...		
Canada Lands Company Limited—Redeemed share	10,900,000	...		
	28,673,295	7,780,166		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	(228,251)	(1,278,841)		
Adjustments to prior year's payables	870,364	716,124		
	642,113	(562,717)		
Service fees—				
Access to information fees	19,173	21,888		
	778,061	1,258,403		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Conscience money	3,055	...		
Donations to the Crown	318,440	263,647		
Donations to the Crown—Martens	...	650		
Seized property	10,000,000	...		
Management and operational services sector—				
Consolidated Revenue Fund revenues	5,081,276	...		
Miscellaneous	1,086,259	8,281,587		
	16,489,030	8,545,884		
Total non-tax revenues	46,601,672	17,043,624		
Total Program	53,752,869	21,048,350		
Total Department	106,002,489	97,254,869		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	631,773,282	680,107,292
Refunds of previous years' expenditures—		
Urban renewal recoveries	3,371,931	187,712
Miscellaneous non-tax revenues	28,023,247	16,166,066
Total Program	663,168,460	696,461,070
Ministry Summary		
Tax revenues—		
Goods and services tax	11,288,741	11,445,410
Total tax revenues	11,288,741	11,445,410
Non-tax revenues—		
Return on investments	660,755,857	688,953,579
Refunds of previous years' expenditures	14,974,399	11,246,224
Privileges, licences and permits	4,441,611	2,097,383
Service fees	19,173	21,888
Proceeds from sales	13,633,957	23,386,882
Proceeds from the disposal of surplus Crown assets	2,576,242	1,557,235
Miscellaneous non-tax revenues	61,480,969	54,807,338
Total non-tax revenues	757,882,208	782,270,529
Total Ministry	769,170,949	793,715,939

(1) Interest unless otherwise indicated.

SECTION 21

1996-97

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

CONTENTS

	<i>Page</i>
Program objective and activity description	21.2
Ministry summary	21.5
Programs by activity	21.8
Transfer payments	21.10
Details of spendable amounts	21.13
Revenues	21.13

Department**Objective**

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to Ministry agencies.

Activity Description*Department of the Solicitor General*

The Department provides strategic and corporate advice for the Solicitor General, and the Deputy Solicitor General; develops police and security policy and advice; develops counter-terrorism policy including development, coordination, and implementation of the National Counter-Terrorism Plan, develops corrections policy and advice; provides executive, communications, legal, planning and resource management, financial and administrative services.

Office of the Inspector General of Canadian Security Intelligence Service

The Office of the Inspector General of CSIS monitors the compliance by the service with its operational policies; reviews operational activities of the service; submits an annual certificate on the service's operations to the Solicitor General and conducts such reviews of specific activities of the service as may be directed.

Canadian Security Intelligence Service**Objective**

To provide security intelligence to the Government of Canada.

Activity Description*Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service**Objective**

To contribute, as part of the criminal justice system, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Activity Description*Correctional operations*

Provision of essential services that relate to each stage in the offender's sentence, including any period of conditional release. These services include: the provision of physical health care to inmates as well as mental health care to both inmates and conditionally released offenders; supervision and control of inmates in concert with physical and perimeter security; case management operations; and community supervision and aftercare services.

Correctional programs

Provision of a range of programs designed to promote the rehabilitation of offenders including: academic and vocational training, employment and occupational development; chaplaincy programs and services; and other programs designed to ad-

dress specific cultural, social, spiritual and personal development needs.

Technical and inmate services

Provision of functions directly related to food, clothing and housing services to inmates, and to the construction, maintenance and operation of correctional institutions. These include: goods and services in support of institutional activities; engineering and maintenance in support of physical plant, program facilities and transportation; and capital program management services.

Management and administration

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services. In addition, this activity encompasses those management services of personnel, finance, systems, administration, and the coordination of operational and resource planning.

CORCAN

Provision of work-related training, work experience and employment related services in accordance with offenders' needs, to facilitate offenders' re-entry into the labour market and re-integration into society.

National Parole Board**Objective**

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole board operations

In accordance with the provisions of the *Corrections and Conditional Release Act*, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

lution of individual and collective offender concerns; provides recommendations to the Commissioner of Corrections and the Solicitor General on the findings of investigations, inclusive of corrective actions; reports annually through the Solicitor General, to both Houses of Parliament and appears, as required, before the Senate and House Standing Committees on Justice and the Solicitor General.

Corporate management

Includes the management of strategic and corporate planning, policy design, financial planning and program evaluation. Responsiveness and accountability is ensured by the coordination of communications, public affairs, information access, ministerial liaison and external review and appeals.

Administration

Encompasses the organization and management of the Department's human resources, its training programs, staffing, health and language services, and the administration of materiel management, the real property program and services.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Office of the Correctional Investigator

Objective

To act as an ombudsman for federal corrections, ensuring an independent review and investigation of problems of federal offenders related to the decisions, recommendations, acts or omissions of the Commissioner of Corrections, his servants or agents in relation to the administration of the *Corrections and Conditional Release Act* and thereby contributing to the effective, fair and humane management of the sentences of those offenders for whom the Solicitor General is responsible.

Activity Description

Office of the Correctional Investigator

The Office maintains an investigative process that is independent, objective, thorough and timely so as to respond to the problems of federal offenders and correctional staff so as to facilitate the reso-

Activity Description

Operations

Includes a wide variety of law enforcement programs in support of federal, provincial and municipal governments. Assistance and cooperation with accredited police agencies and services to the general public are provided.

Protective

Provides security and protection for Canadian and foreign dignitaries, federal Government facilities/assets, major events as well as designated airports, and encompasses the research, development and evaluation of security equipment, materials and concepts.

Law enforcement services

Assists all Canadian law enforcement agencies by providing specialized police training, forensic laboratory, identification and information services.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of

the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and reviews complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, ac-

cept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Ministry Summary

Source of authorities						Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Vote	Used in the current year				Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							Lapsed or (overexpended)			
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	
Department												
...	19,617,000	...	...	...	19,617,000	1	Operating expenditures					
...	...	1,110,020	...	...	1,110,020	1a	Operating expenditures					
...	...	...	1	...	1	1b	Transfer of \$10,499,999 from Solicitor General					
...	...	...	...	10,499,999	10,499,999		Vote 5					
...	19,617,000	1,110,021	10,499,999	31,227,020	31,227,020		Total—Vote 1					29,001,988
...	52,247,200	...	...	...	52,247,200	5	Grants and contributions					2,225,032
...	...	100,000	...	...	100,000	5a	Contributions					...
...	...	...	(10,499,999)	...	(10,499,999)		Transfer to Vote 1					...
...	52,247,200	100,000	(10,499,999)	41,847,201	41,847,201		Total—Vote 5					40,246,207
...	48,645	...	...	...	48,645	(S)	Solicitor General—Salary and motor car allowance					1,600,994
...	1,829,000	...	70,000	...	1,899,000	(S)	Contributions to employee benefit plans					48,645
...	...	...	...	9,719	9,719	(S)	Spending of proceeds from the disposal of surplus Crown assets					1,899,000
...	...	...	...	...	...							9,719
...	73,741,845	1,210,021	79,719	75,031,585	75,031,585		Total Department—Budgetary					71,205,559
...	165,554,000	...	...	...	165,554,000	10	Canadian Security Intelligence Service					3,826,026
25,000	...	...	107,800	...	132,800	(S)	Program expenditures					114,230
...	...	...	...	...	...		Spending of proceeds from the disposal of surplus Crown assets					165,439,770
25,000	165,554,000	...	107,800	165,686,800	165,686,800		Total Program—Budgetary					132,800
...	843,646,000	...	...	...	843,646,000	15	Correctional Service					...
...	...	...	...	...	...	15a	Penitentiary Service and National Parole Service—Operating expenditures					165,439,770
...	32,810,500	...	5,600,000	...	32,810,500		Penitentiary Service and National Parole Service—Operating expenditures					...
...	...	...	...	...	...		Transfer from TB Vote 5 ^(b)					...
...	843,646,000	32,810,500	5,600,000	882,056,500	882,056,500		Total—Vote 15					867,177,269
...	170,447,000	...	...	...	170,447,000	20	Penitentiary Service and National Parole Service—Capital expenditures					14,879,231
18,209,540	2,827,000	...	(2,827,000)	...	18,209,540	(S)	CORCAN Revolving Fund					161,017,694
...	201,000	...	(201,000)	...	...	(S)	Pensions and other employee benefits					(118,917)
...	75,157,000	...	2,876,000	...	78,033,000	(S)	Contributions to employee benefit plans					18,328,457
...
...	...	...	...	...	...							78,033,000
...
...	...	...	...	...	...							856,228,325
...
...	...	...	...	...	...							176,149,502
...	...	...	...	...	...							(934,276)
...	...	...	...	...	...							15,566
...	...	...	...	...	...							66,564,000

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Used in the previous year
	Main Estimates	Supplementary Estimates			(over/under)	years	
\$	\$	\$	\$		\$	\$	\$
175,278	...	344,677	519,955	(S)	Spending of proceeds from the disposal of surplus Crown assets	425,094	347,744
...	...	8,022	8,022	(S)	Forgiveness of loans	8,022	14,766
...	...	5,116	5,116	(S)	Court awards	...	899,431
...	...	495,015	495,015	(S)	Refunds of amounts credited to revenues in previous years	5,116	...
18,384,818	1,092,278,000	32,810,500	1,149,774,148		Total budgetary	495,015	487
...	...	6,300,830	1,149,774,148		Total budgetary	1,107,042,293	1,099,285,545
32,043	...	...	32,043	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. <i>Appropriation Act No. 3, 1982-83. Limit \$50,000 (Net)</i>	24,308,537	18,423,318
...	...	...	...		(604)	...	(6,569)
18,384,818	1,092,278,000	32,810,500	1,149,774,148		Total Program—Budgetary	1,107,042,293	1,099,285,545
32,043	...	...	32,043		Non-budgetary	(604)	(6,569)
...	21,295,000	...	21,295,000	25	National Parole Board	...	...
...	...	1,122,064	1,122,064	25a	Program expenditures	...	...
...	21,295,000	1,122,064	22,417,064		Program expenditures	...	...
...	2,560,000	...	2,560,000	(S)	Total—Vote 25	21,700,785	23,325,366
...	...	...	...		Contributions to employee benefit plans	2,658,000	2,511,000
...	23,855,000	1,122,064	25,075,064		Total Program—Budgetary	24,358,785	25,836,366
...	...	...	...		Office of the Correctional Investigator	...	...
...	1,132,000	...	1,132,000	30	Program expenditures	...	...
...	...	9,544	9,544	30b	Program expenditures	...	...
...	1,132,000	9,544	1,141,544		Total—Vote 30	1,125,849	1,185,141
...	138,000	...	138,000	(S)	Contributions to employee benefit plans	138,000	125,000
...	1,270,000	9,544	1,279,544		Total Program—Budgetary	1,263,849	1,310,141
...	839,295,000	...	839,295,000	35	Royal Canadian Mounted Police	...	...
...	...	...	...	35b	Law enforcement—Operating expenditures	...	...
...	...	55,767,083	55,767,083		Transfer of \$4,431,500 from Solicitor General	...	...
...	...	4,431,500	4,431,500		Vote 40	...	...
...	...	9,130,213	9,130,213		Transfer from: Vote 40 TB Vote 5 ⁽¹⁾
...	839,295,000	55,767,083	908,623,796		Total—Vote 35	906,839,858	873,433,158
...	...	...	...		1,783,938	...	...

40	Law enforcement—Capital expenditures Transfer to Vote 35	129,035,000 (4,431,500)	...	...	129,035,000 (4,431,500)	...	124,603,500	...	177,310,224
	Total—Vote 40	129,035,000	...	...	129,035,000	...	124,603,500	...	177,310,224
(S)	Pensions and other employee benefits—Members of the Force	217,490,000	...	(12,658,055)	204,831,945	...	204,831,945	...	199,908,412
(S)	Contributions to employee benefit plans	15,220,000	...	582,000	15,802,000	...	15,802,000	...	14,670,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	2,365,401	...	5,933,959	8,299,360	...	6,353,880	1,896,804	5,796,045
	Total Program—Budgetary	2,365,401	1,201,040,000	55,767,083	2,988,117	1,262,160,601	1,258,231,867	2,031,930	1,896,804
	1,271,117,839								
	Royal Canadian Mounted Police External Review Committee								
45	Program expenditures	745,000	...	...	745,000	...	...	...	...
45a	Program expenditures	...	...	37,650	37,650	...	...	...	...
	Total—Vote 45	745,000	37,650	...	782,650	...	601,244	181,406	631,743
(S)	Contributions to employee benefit plans	43,000	...	...	43,000	...	43,000	...	39,000
	Total Program—Budgetary	788,000	37,650	...	825,650	...	644,244	181,406	670,743
	Royal Canadian Mounted Police Public Complaints Commission								
50	Program expenditures	3,275,000	...	...	3,275,000	...	...	...	...
50a	Program expenditures	...	116,830	...	116,830	...	...	...	...
	Total—Vote 50	3,275,000	116,830	...	3,391,830	...	3,287,506	104,324	3,319,308
(S)	Contributions to employee benefit plans	256,000	...	...	256,000	...	256,000	...	229,000
	Total Program—Budgetary	3,531,000	116,830	...	3,647,830	...	3,543,506	104,324	3,548,308
	Total Ministry— Budgetary	20,775,219	2,562,057,845	91,073,692	9,574,466	2,683,481,222	2,631,862,673	31,298,427	20,320,122
	Non-budgetary	32,043	...	...	...	32,043	(604)	...	32,647
									(6,569)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

(b) Treasury Board Vote 5—Government contingencies.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Department of the Solicitor General	31,963,349	29,435,358	426,335	725,852	41,847,201	40,246,206	...	...	...	...	74,236,885	70,407,416
Office of the Inspector General of Canadian Security Intelligence Service	775,249	772,203	19,451	25,940	...	...	...	...	...	...	794,700	798,143
Total Department—Budgetary	32,738,598	30,207,561	445,786	751,792	41,847,201	40,246,206	...	...	...	...	75,031,585	71,205,559
Canadian Security Intelligence Service—												
Budgetary	165,686,800	165,572,570	...	...	...	...	...	...	...	...	165,686,800	165,572,570
Correctional Service												
Correctional operations—												
Budgetary	542,561,305	523,964,829	388,466	303,778	625,654	624,654	...	...	...	...	543,575,425	524,893,261
Non-budgetary	...	...	...	...	...	...	...	...	...	...	32,043	(604)
Correctional programs	115,887,906	118,543,199	59,349	60,075	457,500	458,934	...	...	...	...	116,404,755	119,062,208
Technical and inmate services	160,396,628	160,154,445	152,682,636	143,694,269	1,504,577	1,501,372	...	...	...	...	314,583,841	305,350,086
Management and administration	140,814,658	142,115,962	16,060,929	15,612,295	125,000	127,398	...	...	...	...	157,000,587	157,855,655
CORCAN	75,374,176	64,646,533	1,703,364	1,703,364	...	...	58,868,000	66,468,814	...	...	18,209,540	(118,917)
Sub-total—	1,035,034,673	1,009,424,968	170,894,744	161,373,781	2,712,731	2,712,358	58,868,000	66,468,814	...	...	1,149,774,148	1,107,042,293
Budgetary	...	...	...	...	...	...	...	...	...	...	32,043	(604)
Non-budgetary	(58,868,000)	(66,468,814)	...	...	...	...	(58,868,000)	(66,468,814)	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—	976,166,673	942,956,154	170,894,744	161,373,781	2,712,731	2,712,358	...	...	...	...	1,149,774,148	1,107,042,293
Budgetary	...	...	...	...	...	...	...	...	...	...	32,043	(604)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
National Parole Board												
Parole board operations	25,075,064	24,358,785	...	...	...	...	...	...	...	...	25,075,064	24,358,785
Total Program—Budgetary	25,075,064	24,358,785	...	...	...	...	...	...	...	...	25,075,064	24,358,785
Office of the Correctional Investigator—												
Budgetary	1,279,544	1,261,102	...	2,747	...	...	...	...	...	...	1,279,544	1,263,849

Royal Canadian Mounted Police											
Operations	1,135,697,496	1,134,671,628	56,413,761	56,214,446	...	...	738,282,241	738,282,241	...	453,829,016	452,603,833
Protective	135,002,582	134,877,260	1,598,835	1,598,835	...	...	...	...	...	136,601,417	136,476,095
Law enforcement services	254,814,917	254,418,949	26,281,373	26,281,373	386,080	261,284	2,753,042	2,753,042	...	278,729,328	278,208,564
Corporate management	53,705,506	54,049,131	16,976,256	16,976,256	...	...	...	...	...	70,681,762	71,023,387
Administration	260,842,241	258,780,334	23,333,275	23,333,275	38,143,562	37,804,379	...	...	...	322,319,078	319,917,988
Sub-total	1,840,062,742	1,836,797,302	124,603,500	124,404,185	38,529,642	38,065,663	741,035,283	741,035,283	...	1,262,160,601	1,258,231,867
Revenues netted against expenditures	(741,035,283)	(741,035,283)	...	...	...	...	(741,035,283)	(741,035,283)	...	...	...
Total Program—Budgetary	1,099,027,459	1,095,762,019	124,603,500	124,404,185	38,529,642	38,065,663	...	...	...	1,262,160,601	1,258,231,867
Royal Canadian Mounted Police External Review Committee—											
Budgetary	795,650	644,244	30,000	...	...	...	...	...	...	825,650	644,244
Royal Canadian Mounted Police Public Complaints Commission—											
Budgetary	3,619,830	3,530,009	28,000	13,497	...	...	...	...	...	3,647,830	3,543,506
Total Ministry—Budgetary	2,304,389,618	2,264,292,444	296,002,030	286,546,002	83,089,574	81,024,227	...	...	...	2,683,481,222	2,631,862,673
Non-budgetary	...	...	...	...	...	...	...	...	32,043	(604)	(604)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	509,795	...	...	509,795	509,796	(1)	...
...	451,807	...	...	451,807	451,807	...	...
...	834,542	...	...	834,542	834,542	...	...
...	...	...	...	...	...	...	1,582,861
...	1,796,144	...	...	1,796,144	1,796,145	(1)	1,623,361
Contributions							
Department of the Solicitor General							
...	49,540,000	...	(10,499,999)	39,040,001	37,622,688	1,417,313	...
...	911,056	100,000	...	1,011,056	827,373	183,683	...
...
...	50,451,056	100,000	(10,499,999)	40,051,057	38,450,061	1,600,996	38,120,958
...	52,247,200	100,000	(10,499,999)	41,847,201	40,246,206	1,600,995	39,744,319
Correctional Service Grants							
...	54,000	...	...	54,000	53,479	521	47,876
...	100,000	...	...	100,000	102,398	(2,398)	120,571
...	201,000	...	(201,000)	...	...	...	15,566
...	301,000	...	(201,000)	100,000	102,398	(2,398)	136,137
...	355,000	...	(201,000)	154,000	155,877	(1,877)	184,013

Contributions							
...	280,000	...	291,654	571,654	571,175	479	589,662
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services							
...	430,000	...	27,500	457,500	458,934	(1,434)	408,440
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services							
...	...	...	1,504,577	1,504,577	1,501,372	3,205	350,856
Contributions towards construction done by provinces or municipalities							
...	6,000	...	19,000	25,000	25,000	...	...
...	716,000	...	1,842,731	2,558,731	2,556,481	2,250	1,348,958
Program Summary by Activity							
...	334,000	...	291,654	625,654	624,654	1,000	637,538
...	430,000	...	27,500	457,500	458,934	(1,434)	408,440
...	...	...	1,504,577	1,504,577	1,501,372	3,205	350,856
...	307,000	...	(182,000)	125,000	127,398	(2,398)	136,137
...	1,071,000	...	1,641,731	2,712,731	2,712,358	373	1,532,971
Royal Canadian Mounted Police							
Grants							
...	1,900	...	...	1,900	3,854	(1,954)	...
...	1,900	...	...	1,900	1,900	...	2,207
...	1,000,000	...	...	1,000,000	658,863	341,137	624,808
...	31,000,000	...	(4,529,122)	26,470,878	26,470,878	...	28,513,144
...	8,000,000	...	2,587,083	10,587,083	10,587,083	...	9,242,788
...	100,000	...	(18,199)	81,801	81,801	...	80,222
...	40,103,800	...	(1,960,238)	38,143,562	37,804,379	339,183	38,463,169
Total—Grants							

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	386,080	...	...	261,284	124,796	...	290,533
Contributions							
Law enforcement services							
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses							
...	386,080	...	...	386,080			
Program Summary by Activity							
Law enforcement services							
...	386,080	...	...	261,284	124,796	...	290,533
...	40,103,800	...	(1,960,238)	37,804,379	339,183	...	38,463,169
...	40,489,880	...	(1,960,238)	38,065,663	463,979	...	38,753,702
...	93,808,080	100,000	(10,818,506)	81,024,227	2,065,347	...	80,030,992

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Correctional Service				
Budgetary (respendable revenues)				
CORCAN	58,868,000	66,468,814	55,674,115	
Non-budgetary (respendable receipts)				
Parolees' Loan Account	...	12,608	21,424	
Total Program—				
Budgetary	58,868,000	66,468,814	55,674,115	
Non-budgetary	...	12,608	21,424	
Royal Canadian Mounted Police				
Budgetary (respendable revenues)				
Operations				
Community bases/contract policing	721,219,000	715,901,208	704,275,568	
Aboriginal policing	...	22,381,033	25,742,377	
	721,219,000	738,282,241	730,017,945	
Law enforcement services				
Police information retrieval system	3,461,000	2,753,042	2,534,753	
Corporate management				
Miscellaneous	40,000	...	...
Total Program—Budgetary	724,720,000	741,035,283	732,552,698	
Total Ministry—				
Budgetary	783,588,000	807,504,097	788,226,813	
Non-budgetary	...	12,608	21,424	

(1) This amount was increased to \$741,035,283 during the year.

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	103	42
Total tax revenues	103	42
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	200,757	19,343
Adjustments to prior year's payables	1,346,362	352,430
	1,547,119	371,773
Service fees	959	1,175
Proceeds from the disposal of surplus Crown assets	9,719	4,621
Miscellaneous non-tax revenues	1,468	595
Total non-tax revenues	1,559,265	378,164
Total Department	1,559,368	378,206
Canadian Security Intelligence Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	870,177	204,174
Adjustments to prior year's payables	470,879	654,924
	1,341,056	859,098
Proceeds from the disposal of surplus Crown assets	107,800	120,083
Miscellaneous non-tax revenues	103,532	36,374
Total Program	1,552,388	1,015,555
Correctional Service		
Tax revenues—		
Goods and services tax	802,273	785,391
Total tax revenues	802,273	785,391
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,162,394	3,597,249
Adjustments to prior year's payables	818,428	2,154,073
	1,980,822	5,751,322

Revenues—Continued

	Current year	Previous year
	\$	\$
Privileges, licences and permits—		
Rentals	32,907	166,506
Board and lodging—Inmates	445,678	456,067
	478,585	622,573
Service fees—		
Laundry service	473	2,405
Inmate maintenance—Contracted (federal-provincial agreements)	995,743	126,804
Psychiatric services—Contracted	493,886	974,702
Access to information fees	662	1,263
	1,490,764	1,105,174
Proceeds from sales—		
Canteen sales—Inmate	8,570,506	8,852,942
Sale of manufactured products	43,612	52,994
	8,614,118	8,905,936
Proceeds from the disposal of surplus Crown assets	344,677	391,804
Miscellaneous non-tax revenues—		
Fines and forfeitures	199,933	182,950
Provincial sales tax commissions	3,179	2,947
Telephone commissions	361,965	...
Claims for the Crown	10,060	28,764
Net gain on exchange	21,015	60
Meal sales	111,327	83,255
Miscellaneous	443,798	77,423
	1,151,277	375,399
Total non-tax revenues	14,060,243	17,152,208
Total Program	14,862,516	17,937,599
National Parole Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	153
Adjustments to prior year's payables	13,657	8,212
	13,657	8,365
Service fees—		
Pardon service fees	730,500	615,650
Miscellaneous	609	246
	731,109	615,896
Total Program	744,766	624,261
Royal Canadian Mounted Police		
Tax revenues—		
Goods and services tax	222,295	239,748
Total tax revenues	222,295	239,748
Non-tax revenues—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—	19,406	1,075
Interest	11,395	12,998
Transfer of profit	30,801	14,073
	(18,705)	10,548
Refunds of previous years' expenditures—		
Repayment by provinces for various investments	198,555	262,505
Repayment for services rendered to other Government departments	196,593	248,191
Repayment for repairs to motor vehicles	1,603,861	1,284,175
Refunds from private firms	1,456,277	24,532
Sundries	3,436,581	1,829,951
	6,593,746	6,337,814
Privileges, licences and permits—		
Rental of public buildings and property	61,294	40,313
Paid parking	6,655,040	6,378,127
	3,775	3,117
Service fees—		
Access to information	...	771,712
Proceeds from sales—	322,870	343,539
Sale of cloth to manufacturers	...	...
Sale of kit and clothing to members	...	...
Sale of kit and clothing to provinces for auxiliary members	...	188,837
Royal Canadian Mounted Police Mess meals—		
Payroll deductions	1,721,947	1,269,282
Taxable cash sales	538,567	609,730
Non-taxable cash sales	581,061	741,390
Per-diem board Mess payments	533,594	486,297
Sale of ammunition to members	198	10,174
Sale of breathalyzer supplies	10,723	12,211
Sale—Accident report/photo	134,180	122,058
Quarterly subscription fees	148,454	49,463
Sundry sales	86,169	81,548
	4,077,763	4,686,241

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	5,933,959	5,407,046	Royal Canadian Mounted Police Public Complaints Commission		
Miscellaneous non-tax revenues—			Non-tax revenues—		
Payment to Royal Canadian Mounted Police Officers Pension Fund	15,955	17,563	Refunds of previous years' expenditures—		
Payment for Musical Ride performances	71,804	67,290	Adjustments to prior year's payables	2,006	...
Damage assessment against members—Motor vehicles	8,365	8,355	Total Program	2,006	...
Payment for training services at Depot	72,393	125,362	Ministry Summary		
Compensation for provincial sales tax	100	90	Tax revenues—		
Insurance refund—Members injury accident	6,379	133	Goods and services tax	1,024,671	1,025,181
Sundries	18,481	77,753	Total tax revenues	1,024,671	1,025,181
Total non-tax revenues	193,477	296,546	Non-tax revenues—		
Total Program	20,331,396	18,615,101	Return on investments	30,801	14,073
Royal Canadian Mounted Police External Review Committee			Refunds of previous years' expenditures	8,322,241	8,822,597
Non-tax revenues—	20,553,691	18,854,849	Privileges, licences and permits	7,133,625	7,000,700
Refunds of previous years' expenditures—			Service fees	2,226,607	1,725,362
Refunds of previous years' expenditures	...	42	Proceeds from sales	12,691,881	13,592,177
Adjustments to prior year's payables	1,000	2,046	Proceeds from the disposal of surplus Crown assets	6,396,155	5,923,554
Total Program	1,000	2,088	Miscellaneous non-tax revenues	1,449,754	708,914
			Total non-tax revenues	38,251,064	37,787,377
			Total Ministry	39,275,735	38,812,558

SECTION 22

1996-97

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canadian Transportation Agency

Civil Aviation Tribunal

CONTENTS

	<i>Page</i>
Program objective and activity description	22.2
Ministry summary	22.4
Programs by activity	22.7
Transfer payments	22.8
Details of spendable amounts	22.13
Revenues	22.14

Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and coordination

The policy and coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with *Access to Information/Privacy/Canadian Human Rights Act*; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the hopper car program, Economic and Regional Development Agreements (ERDAs), ferry services consisting of Marine Atlantic, private operators and provincial authorities, Canada Ports Corporation, and the St. Lawrence Seaway Authority (including Jacques Cartier and Champlain Bridges).

Marine

The marine activity encompasses the development, promulgation and enforcement of policies, regulations and standards relative to commercial marine transportation; emergency planning; the development, administration and maintenance of public harbours and ports; and pollution prevention.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The aviation activity is responsible for the regulation and control of civil aviation activities and the air navigation systems; promotion of safety including detection of unsafe conditions; and provision of aircraft services to Transport Canada, including the civilian air navigation system and other federal departments and agencies.

Airports

Airports is responsible for the development, maintenance and operation of civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as emergency response services, and the maintenance and upkeep of airport facilities including terminals, parking facilities, runways, roads, mechanical and electrical equipment. Transport Canada whether through ownership, operation, subsidy or a combination thereof, continues to be involved with eight major international airports and 130 national, regional and local airports. The operation of 4 of these 8 international airports (Vancouver, Edmonton, Calgary, Montreal) was transferred to Local Airport Authorities in 1992.

Surface

The surface group is responsible for the development, implementation and monitoring of policies

and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental administration

The departmental administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister and Deputy Minister. The Assistant Deputy Minister (ADM) Finance and Administration centrally controls and provides services to the Department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, security and emergency planning. The Western Grain Transportation Office ensures; for specified aspects of the grain handling and transportation system, western grain moves to domestic and export positions in a prompt, efficient and orderly manner.

Air navigation system

The air navigation system activity maintains the safe, orderly and expeditious flow of air traffic and ensures the availability and reliability of radar surveillance and communication systems for air traffic control and flight service and radio navigational aids used by aircraft in domestic air space, airways and air routes.

Objective

To contribute to the attainment of an efficient and effective national transportation system that serves the needs of shippers, carriers and travellers, through the economic regulation of carriers and modes of transportation that come under federal jurisdiction.

Activity Description*Rail transportation*

Activities involve the evaluation of rail network rationalization proposals, including notices of conveyance of rail lines and the resolution of applications for the modification of existing rail infrastructure. Activities also encompass resolving and processing disputes, complaints and applications from shippers, carriers, travellers and other interested parties, through informal and formal investigations, mediation and final offer arbitration mechanisms; filing confidential contracts, examining and filing of various tariffs and related documents as required under the relevant federal statutes and regulations; investigating upon opposition, proposed acquisitions and mergers involving Canadian rail transportation undertakings and issuing rail certificates. It also involves the payment of subsidies in support of transportation services and the prescription of rail costs and losses, freight rates and the calculation of compensatory rates in accordance with legislation, audits of charges to VIA, losses associated with the operation of certain non-VIA passenger trains and branch lines and the regulation of railway accounting.

This activity encompasses the licensing of Canadian and foreign air carriers for their operations involving Canada and the enforcement of requirements established by Agency regulations and licences and by international agreements; the participation in the negotiation and implementation of international air agreements; the resolution, in a timely and inexpensive manner as well as in accordance with relevant legislation, of disputes involving shippers, travellers, carriers and other interested parties; the investigation, in case of objection, of proposed acquisitions and mergers involving air carriers; the investigation of complaints and the establishment of regulations to ensure that terms and conditions of carriage do not constitute an undue obstacle to the mobility of persons with disabilities.

Marine and trucking transportation

The marine and trucking activity encompasses the licensing of certain Canadian and foreign marine carriers in respect of their domestic operations and the enforcement of requirements established by Agency regulations and licenses; the resolution and investigation of disputes involving shippers, travellers, carriers and other interested parties; when opposed, investigation of proposed acquisitions and mergers involving marine and motor vehicle transportation undertakings; administration of the *Shipping Conferences Exemption Act, 1987*; processing of applications for commodity pipeline permits; the investigation of pilotage tariff proposals against which objections have been filed; and administration of the *Atlantic Region Freight Assistance Act* and *Maritime Freight Rates Act* which provide subsidies for the movement of goods from and within Atlantic Canada.

Administration

This activity comprises the Corporate Services Branch, the internal audit and the communications directorates which provide a complete range of management processes and administrative services, in compliance with Government administrative policy, in the most efficient and economical manner.

Civil Aviation Tribunal**Objective**

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Activity Description*Review and appeal hearings*

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	410,722,000	...	...	410,722,000	1				
...	...	185,922,700	(9,999,999)	185,922,700	1a					
...	...	...	...	(9,999,999)					
...	410,722,000	185,922,700	(9,999,999)	586,644,701		434,090,140	152,554,561	...	(84,720,805)	
...	449,282,000	...	...	449,282,000	5				
...	...	23,131,700	...	23,131,700	5a					
...	...	...	(12,999,999)	(12,999,999)					
...	449,282,000	23,131,700	(12,999,999)	459,413,701		273,091,447	186,322,254	...	296,943,953	
...	406,518,900	...	...	406,518,900	10				
...	...	6,288,000	...	6,288,000	10a					
...	...	1	...	1	10b					
...	...	...	12,999,999	12,999,999					
...	406,518,900	6,288,001	12,999,999	425,806,900		414,423,143	11,383,757	...	390,885,802	
...	31,918,000	...	...	31,918,000	15				
...	87,200,000	...	...	87,200,000	20	27,910,284	4,007,716	...	28,540,280
...	...	1	...	1	20b					
...	...	...	9,999,999	9,999,999					
...	87,200,000	1	9,999,999	97,200,000		97,200,000	...	...	99,984,298
...	248,504,000	...	...	248,504,000	25	235,804,000	12,700,000	...	300,977,000
...	2,000,000	...	...	2,000,000	30	...	2,000,000	...	...
...	...	...	...	...	33a				
...	...	1	...	1		...	1	...	...
...	...	...	...	...	34b	...	...	...	...
...	...	1	...	1		...	1	...	...

Department

Operating expenditures

Operating expenditures

Transfer to Vote 20

Total—Vote 1

Capital expenditures

Capital expenditures

Transfer to Vote 10

Total—Vote 5

Grants and contributions

Contribution

Transfer of \$12,999,999 from Transport Vote 5

Transfer from Vote 5

Total—Vote 10

Payments to the Jacques Cartier and Champlain

Bridges Inc.

Payments to Marine Atlantic Inc.

Transfer of \$9,999,999 from Transport Vote 1

Transfer from Vote 1

Total—Vote 20

Payments to VIA Rail Canada Inc.

Payments to the St. Lawrence Seaway Authority

for the Valleyfield Bridge

To authorize the Minister of Transport, on behalf

of Her Majesty in right of Canada, to guarantee

the payment of amounts not exceeding at any

time in the aggregate, the sum of \$3,000,000

payable in respect of a loan entered into by the

Laurentian Pilotage Authority during calendar

year 1996

To authorize the Minister of Transport, on behalf

of Her Majesty in right of Canada, to guarantee

the payment of amounts not exceeding at any

time in the aggregate, the sum of \$1,000,000

payable in respect of a loan entered into by the

Laurentian Pilotage Authority during calendar

year 1997

35	1,500,000	...	1,500,000	...	...	Payments to Canada Ports Corporation To amend Transport Vote 35, <i>Appropriation Act No. 2, 1996-97</i> to include payments to Canada Ports Corporation for the operating losses at the Port of Churchill	...	...	1,921,410
35a	...	...	1,000,000	...	2,500,000	Total—Vote 35	...	...	...
37a	1,500,000	1,000,000	...	...	2,500,000	To forgive debts due Her Majesty in right of Canada amounting to \$23,052,458 representing adjustments to the principal balances owed by two Crown corporations	...	...	...
38b	...	23,052,458	...	...	23,052,457	To forgive an obligation of the Canada Ports Corporation's Interport Loan Fund amounting to \$6,317,538 equivalent to the forgiveness by Canada Ports Corporation of Quebec Port Corporation loans	1	...	...
39b	...	6,317,538	...	...	6,317,538	To forgive an obligation of the Prince Rupert Port Corporation, amounting to \$2,438,325 representing forgone revenues due to the Crown as a result of early payment of loans	...	...	...
(S)	...	1	...	...	...	Minister of Transport—Salary and motor car allowance	1	...	...
(S)	48,645	...	...	...	48,645	Termination of tolls—Victoria Bridge (Vote 107, <i>Appropriation Act No. 5, 1965</i>)	...	...	48,645
(S)	6,664,000	...	(2,508,640)	4,155,360	4,155,360	Contributions to employee benefit plans	...	...	5,044,228
(S)	96,598,000	...	3,697,000	100,295,000	100,295,000	Transition period payments to NAV CANADA under the <i>Civil Air Navigation Services Commercialization Act</i>	...	...	100,548,856
(S)	...	291,666,667	(2)	291,666,665	291,666,665	Refunds of amounts credited to revenues in previous years	...	...	...
(S)	...	1,183,091	...	1,183,091	1,183,091	Collection agency fees	...	...	352,718
(S)	...	49,566	...	49,566	49,566	Spending of proceeds from the disposal of surplus Crown assets	...	...	16,684
(S)	2,108,000	...	1,119,851	3,227,851	2,108,000	Appropriations not required for the current year	...	1,119,851	2,600,000
(S)	...	...	...	...	...	Total budgetary	...	...	1,106,087,348
(S)	2,108,000	1,740,955,545	557,379,068	3,540,866	1,913,895,336	(L) Loans to the Canada Ports Corporation for working capital pursuant to the <i>Canada Ports Corporation Act</i> , sections 26 and 52. Limit \$10,000,000 (Net)	368,968,292	1,119,851	2,249,230,417
(S)	10,000,000	...	...	...	10,000,000	(L) Loans pursuant to the <i>St. Lawrence Seaway Authority Act</i> , section 28. Limit \$10,000,000 (Net)	...	10,000,000	...
(S)	10,000,000	...	...	...	10,000,000	Appropriations not required for the current year	...	...	999,785,340
(S)	20,000,000	...	...	...	20,000,000	Total non-budgetary	...	20,000,000	999,785,340
(S)	2,108,000	1,740,955,545	557,379,068	3,540,866	1,913,895,336	Total Department—Budgetary	368,968,292	1,119,851	2,249,230,417
(S)	20,000,000	...	...	...	20,000,000	Non-budgetary	...	20,000,000	999,785,340

Ministry Summary—Concluded

Available from previous years	Source of authorities			Total available for use	Vote	Disposition of authorities				
	As shown in	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	22,150,000	...	...	22,150,000	45	Canadian Transportation Agency ⁽¹⁾				
...	...	...	...	1,737,000	45a	Program expenditures				
...	22,150,000	1,737,000	...	23,887,000	(S)	Total—Vote 45	22,252,387	1,634,613	...	27,633,468
...	7,309,000	(5,509,000)	(446,724)	1,353,276	(S)	Payments to railway and transportation companies under the <i>Railway Act</i>	1,353,276	...	...	9,706,680
...	...	3,200,000	(1,639,064)	1,560,936	(S)	Payments to railway companies under the <i>National Transportation Act, 1987</i>	1,560,936	...	...	9,676,214
...	2,548,000	...	98,000	2,646,000	(S)	Contributions to employee benefit plans	2,646,000	...	...	3,017,000
14,290	...	...	9,116	23,406	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	14,290	9,116	247,384,064
...	...	...	...	...		Appropriations not required for the current year	...	...	...	...
14,290	32,007,000	(572,000)	(1,978,672)	29,470,618		Total Program—Budgetary	27,812,599	1,648,903	9,116	297,417,426
...	832,000	...	...	832,000	40	Civil Aviation Tribunal				
...	70,000	...	...	70,000	(S)	Program expenditures	778,811	53,189	...	777,168
...	902,000	...	...	902,000		Contributions to employee benefit plans	70,000	...	...	62,000
...	...	...	...	...		Total Program—Budgetary	848,811	53,189	...	839,168
2,122,290	1,773,864,545	536,807,068	1,562,194	2,314,356,097		Total Ministry—Budgetary				
20,000,000	...	...	...	20,000,000		Non-budgetary	1,942,556,746	370,670,384	1,128,967	2,547,487,011
							...	...	20,000,000	999,785,340

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

(1) Previously National Transportation Agency.

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Policy and coordination—												
Budgetary	457,163,289	437,709,323	626,000	311,863	366,386,760	357,397,590	60,000	212	...	...	824,116,049	795,418,564
Non-budgetary	...	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...
Marine	61,007,592	60,984,318	14,149,800	13,052,046	14,050,000	13,076,602	16,103,000	25,723,394	...	...	73,104,392	61,389,572
Aviation	200,116,700	157,871,518	18,975,200	6,282,909	384,700	196,075	43,598,200	38,481,592	...	...	125,878,910	125,888,910
Airports	276,969,893	274,844,808	124,969,800	121,331,570	330,612,465	329,860,245	326,534,800	324,567,746	...	...	406,017,358	401,468,877
Surface	37,599,676	36,709,842	3,500,000	3,457,690	7,695,000	7,648,279	310,000	311,204	...	...	48,484,676	47,504,607
Departmental administration	115,007,105	110,203,424	14,604,000	14,514,483	2,500,000	2,066,377	6,219,000	8,316,702	...	...	125,892,105	118,467,582
Air navigation system	565,963,598	439,626,762	282,588,901	114,140,886	...	...	218,062,000	189,990,424	...	...	630,490,499	363,777,224
Sub-total—												
Budgetary	1,713,827,853	1,517,949,995	459,413,701	273,091,447	721,628,925	710,245,168	610,887,000	587,391,274	...	...	2,283,983,479	1,913,895,336
Non-budgetary	...	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...
Revenues netted against expenditures	(610,887,000)	(587,391,274)	...	...	...	...	(610,887,000)	(587,391,274)	...	...	...	...
Total Department—	1,102,940,853	930,558,721	459,413,701	273,091,447	721,628,925	710,245,168	...	...	...	...	2,283,983,479	1,913,895,336
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...
Canadian Transportation Agency⁽¹⁾												
Rail transportation	6,511,000	5,396,290	97,000	138,859	2,914,212	2,914,212	...	...	...	...	9,522,212	8,449,361
Air and accessible transportation	6,180,000	5,635,420	87,000	154,132	...	...	...	...	...	...	6,267,000	5,789,552
Marine and trucking transportation	1,007,000	483,764	33,000	1,800	...	...	...	...	...	...	1,040,000	485,564
Members and regulatory support	5,583,000	2,896,962	70,000	63,333	4,000	4,000	...	...	...	...	5,657,000	2,964,295
Administration	6,756,406	9,899,583	228,000	224,244	...	...	...	...	...	...	6,984,406	10,123,827
Total Program—Budgetary	26,037,406	24,312,019	515,000	582,368	2,918,212	2,918,212	...	...	...	...	29,470,618	27,812,599
Civil Aviation Tribunal												
Review and appeal hearings	902,000	848,811	...	...	...	...	...	...	...	...	902,000	848,811
Total Program—Budgetary	902,000	848,811	...	...	...	...	...	...	...	...	902,000	848,811
Total Ministry—												
Budgetary	1,129,880,259	955,719,551	459,928,701	273,673,815	724,547,137	713,163,380	...	...	...	...	2,314,356,097	1,942,556,746
Non-budgetary	...	...	...	...	...	...	...	...	20,000,000	...	20,000,000	...

(1) Previously National Transportation Agency.

Transfer Payments

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$		\$	\$	\$
...	22,004,700	...	(204,700)	21,800,000	Policy and coordination Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	21,799,814	186	...	21,322,197
...	5,000,000	...	...	5,000,000	Federal grant to the province of Newfoundland and Labrador for the operation of the south coast of Newfoundland and the Great Northern peninsula ferry services	5,000,000	...	...	19,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	27,004,700	...	(204,700)	26,800,000		26,799,814	186	...	40,322,197
Marine									
...	...	1	12,999,999	13,000,000	Province of New Brunswick in respect of Grand Manan Island ferry facilities	13,000,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	10,067,493
...	...	1	12,999,999	13,000,000		13,000,000	...	...	10,067,493
Aviation									
...	...	...	...	...	Items not required for the current year	...	...	...	13,050
Departmental administration									
...	...	...	...	...	Items not required for the current year	...	...	...	15,700
...	27,004,700	1	12,795,299	39,800,000	Total—Grants	39,799,814	186	...	50,418,440
Contributions									
...	10,885,000	...	(2,348,100)	8,536,900	Policy and coordination Contributions for ferry and coastal passenger and freight services	8,523,439	13,461	...	9,547,820
...	19,000,200	...	(1,700,200)	17,300,000	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	17,116,058	183,942	...	18,207,173
...	19,735,500	...	(11,235,500)	8,500,000	Contribution to the city of Montreal with respect to construction on Henri-Bourassa Boulevard	8,500,000	...	...	...
Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:									
...	1,743,000	...	(381,650)	1,361,350	Nova Scotia	1,361,319	31	...	15,000
...	17,000,000	...	1,300,050	18,300,050	New Brunswick	18,300,001	49	...	32,700,000
...	21,000,000	...	5,823,250	26,823,250	Newfoundland regional trunk roads	26,823,237	13	...	20,999,999
...	...	...	517,500	517,500	Outaouais Road Development Agreement	517,500	...	...	...

...	35,000,000	...	641,450	35,641,450	TransCanada Highway Agreement—Newfoundland (S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	35,641,420	30	...	29,999,999
...	6,664,000	...	(2,508,640)	4,155,360	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	4,155,360	...	...	5,044,228
...	1,500,200	...	(211,500)	1,288,700	Transition assistance program re: elimination of the Atlantic region freight subsidies:	1,287,199	1,501	...	1,333,266
...	4,000,000	...	(2,463,550)	1,536,450	Newfoundland	1,536,435	15	...	2,289,198
...	17,000,000	...	(1,977,000)	15,023,000	Nova Scotia	15,023,000	...	...	9,024,240
...	40,000,000	...	(1,500,000)	38,500,000	New Brunswick	38,500,000	...	...	25,961,778
...	5,000,000	...	(1,287,400)	3,712,600	Prince Edward Island	3,712,600	...	...	...
...	12,000,000	...	4,000,000	16,000,000	Quebec	16,000,000	...	...	11,000,000
...	100,403,000	6,288,000	11,464,650	118,155,650	Strategic capital investment initiative— Highways	109,933,365	8,222,285	...	115,466,217
...	1,807,000	...	(937,000)	870,000	Harbours and wharves	870,000	...	...	645,660
...	17,800	...	(17,800)	...	Contribution to the Canadian Council of Motor Transport Administrators to maintain, upgrade and enhance the Interprovincial Record Exchange System	...	...	...	17,777
...	10,000,000	...	(1,000,000)	9,000,000	Agreement— New Brunswick	9,000,000	...	...	2,000,000
...	7,545,000	...	(3,245,000)	4,300,000	Prince Edward Island	4,300,000	...	...	6,494,011
...	172,000	...	34,500	206,500	National Safety Code— Newfoundland	172,420	34,080	...	137,480
...	147,000	...	500	147,500	Prince Edward Island	147,280	220	...	148,000
...	284,000	...	...	284,000	Nova Scotia	283,560	440	...	283,000
...	207,000	...	...	207,000	New Brunswick	206,960	40	...	207,000
...	725,000	...	...	725,000	Quebec	725,000	...	...	734,000
...	968,000	...	1,000	969,000	Ontario	968,180	820	...	968,000
...	253,000	...	500	253,500	Manitoba	253,460	40	...	253,000
...	265,000	...	265,000	530,000	Saskatchewan	...	530,000	...	...
...	451,000	...	500	451,500	Alberta	451,400	100	...	451,000
...	347,000	...	...	347,000	British Columbia	346,900	100	...	347,000
...	129,000	...	...	129,000	Northwest Territories	129,000	...	...	129,000
...	129,000	...	71,000	200,000	Yukon Territory	199,180	820	...	59,000
...	...	...	148,500	148,500	Transportation Association of Canada	148,132	368	...	441,013
...	...	...	...	...	Contributions for non-VIA Rail passenger services:	...	...	...	...
...	...	...	1,688,000	1,688,000	Quebec North Shore & Labrador Railway	1,687,500	500	...	...
...	...	...	1,312,500	1,312,500	Algoma Central Railway Inc.	1,312,497	3	...	...
...	...	...	1,875,000	1,875,000	Ontario Northland Transportation Commission	1,875,000	...	...	...
...	...	...	215,500	215,500	Due Diligence for Seaway contribution program	215,374	126	...	...
...	...	...	300,000	300,000	Quebec bridge major maintenance program	300,000	...	...	...
...	...	...	75,000	75,000	Alexander Mackenzie Voyageur Route Association	75,000	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	4,796,951
...	334,377,700	6,288,000	(1,078,940)	339,586,760		330,597,776	8,988,984	...	299,700,810
...	...	...	1,000,000	1,000,000	Marine	76,602	923,398	...	...
...	...	...	50,000	50,000	Port Divestiture Fund	...	50,000	...	...
...	...	...	1,050,000	1,050,000	Ogden Point—City of Victoria, BC	76,602	973,398	...	...

Transfer Payments—Continued

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Aviation	Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	\$	\$	\$					\$	\$		
...	...	...	...	384,700	384,700	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	196,075	188,625	...	...	74,132
...	...	...	...	...	...	Items not required for the current year	...	...	...	...	243,062
...	...	...	...	384,700	384,700		196,075	188,625	...	...	317,194
Airports											
Contributions for the operation of municipal or other airports:											
...	8,225,100	...	...	(3,003,000)	5,222,100	Original program	4,723,911	498,189	...	...	19,032,566
...	4,036,000	...	...	12,458,000	16,494,000	Non National Airport System airports under the National Airports Policy	16,295,676	198,324	...	...	...
...	25,000,000	...	...	(15,600,000)	9,400,000	Airports capital assistance program	9,398,551	1,449	...	...	1,692,748
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities—											
Major contributions—											
Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)											
...	404,700	...	...	(94,000)	310,700	Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	291,619	19,081	...	...	430,851
...	222,000	...	...	578,000	800,000	Strategic capital investment initiative—Airports	799,112	888	...	...	9,564,535
...	2,765,000	...	...	116,500	2,881,500	Payment to the Greater Toronto Airport Authority in respect of the Royal Canadian Mounted Police withdrawal of protective policing and security services	2,881,033	467	...	...	4,431,879
...	...	...	...	3,000,000	3,000,000	Special capital contributions:	3,000,000	...	...	...	...
...	...	...	...	17,500	17,500	Campbell River airport	17,184	316	...	...	...
...	...	...	...	46,000	46,000	St Catherine airport	45,584	416	...	...	...
...	...	...	...	741,000	741,000	Gillam airport	740,910	90	...	...	...
...	...	...	...	33,000	33,000	Hamilton airport	...	33,000	...	...	...
...	...	...	...	...	...	(S) Transition period payments to NAV CANADA under the Civil Aviation Navigation Commercialization Act	291,666,665	...	...	...	...
...	291,666,667	(2)	291,666,665	(2)	291,666,665		329,860,245	752,220	...	...	35,152,579
...	40,652,800	291,666,667	(1,707,002)	(1,707,002)	330,612,465						
Surface											
...	...	...	...	(50,000)	7,495,000	Payments in support of crossing improvements approved under the Railway Safety Act	7,448,279	46,721	...	...	8,216,835
...	7,545,000	...	...	...	...		

...	150,000	...	50,000	200,000	...	200,000	...	200,000
...	...	...	...	...	...	...	...	46,462
...	7,695,000	...	...	7,695,000	...	7,648,279	46,721	8,463,297
...	3,068,000	...	(568,000)	2,500,000	...	2,066,377	433,623	1,869,861
...	3,068,000	...	(568,000)	2,500,000	...	2,066,377	433,623	7,850
...	384,700	...	(384,700)	...	...	...	...	1,877,711
...	384,700	...	(384,700)	...	...	...	...	...
...	386,178,200	297,954,667	(2,303,942)	681,828,925	...	670,445,354	11,383,571	345,511,591
...	361,382,400	6,288,000	(1,283,640)	366,386,760	...	357,397,590	8,989,170	340,023,007
...	...	1	14,049,999	14,050,000	...	13,076,602	973,398	10,067,493
...	...	...	384,700	384,700	...	196,075	188,625	330,244
...	40,652,800	291,666,667	(1,707,002)	330,612,465	...	329,860,245	752,220	35,152,579
...	7,695,000	...	...	7,695,000	...	7,648,279	46,721	8,463,297
...	3,068,000	...	(568,000)	2,500,000	...	2,066,377	433,623	1,893,411
...	384,700	...	(384,700)	...	...	...	...	...
...	413,182,900	297,954,668	10,491,357	721,628,925	...	710,245,168	11,383,757	395,930,031
...
...	7,309,000	(5,509,000)	(446,724)	1,353,276	...	1,353,276	...	9,706,680
...	...	3,200,000	(1,639,064)	1,560,936	...	1,560,936	...	9,676,214
...	...	...	...	...	...	...	...	209,801,651
...	7,309,000	(2,309,000)	(2,085,788)	2,914,212	...	2,914,212	...	229,184,545
...
...	4,000	...	...	4,000	...	...	...	37,582,412
...	7,313,000	(2,309,000)	(2,085,788)	2,918,212	...	4,000	...	...
...	...	...	...	...	...	2,918,212	...	266,766,957

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
		Main Estimates	Supplementary Estimates				
\$	\$	\$	\$	\$	\$	\$	\$
...	7,309,000	(2,309,000)		2,914,212	...	...	229,184,545
...	...	...	...	...	...	...	37,582,412
...	4,000	...	...	4,000	...	...	...
...	7,313,000	(2,309,000)		2,918,212	...	...	266,766,957
Program Summary by Activity							
Rail transportation				2,914,212	...	...	229,184,545
Marine and trucking transportation				...	...	...	37,582,412
Members and regulatory support				4,000	...	...	...
Total Program				2,918,212	...	...	266,766,957
...	420,495,900	295,645,668	8,405,569	713,163,380	11,383,757	...	662,696,988
Total Ministry				713,163,380	11,383,757	...	662,696,988

(S) Statutory transfer payment.

(U) Previously National Transportation Agency.

Details of Spendable Amounts

Department	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Policy and coordination				
Miscellaneous	...	212	...	35,520
Marine				
Wharfage and harbour dues	16,103,000	14,754,151	11,324,848	
Ship safety and registration tariffs	6,831,000	7,070,157	5,480,440	
Miscellaneous	...	3,899,086	4,175,644	
	22,934,000	25,723,394	20,980,932	
Aviation				
Sales, rentals and licences	11,622,000	6,518,262	5,448,142	
International En Route fees	...	...	67,935,879	
Other service fees	...	4,457,877	1,682,593	
Recoveries from marine/coast guard and telecommunication services	14,260,000	13,938,546	13,063,295	
Regulatory approvals	453,000	501,398	645,045	
Recoveries from atmospheric environment service for electronics maintenance/weather observation	...	...	60,802	
Other recoveries	1,195,000	1,197,818	1,315,111	
Recoveries from Department of National Defence for maintenance of executive fleet	7,365,000	829,226	6,069,942	
Recoveries from Air navigation system	...	2,799,679	...	
Provision of aircraft services and flight training	6,668,000	8,238,786	...	
Air transportation tax	...	...	682,722,892	
	41,563,000	38,481,592	778,943,701	
Airports				
Rentals	42,902,000	41,203,645	44,657,554	
Concessions	83,649,000	81,455,522	98,678,916	
Landing fees	79,340,000	84,782,886	91,901,211	
General terminal fees	44,607,000	45,067,943	54,833,500	
Miscellaneous	9,155,000	6,889,620	11,491,435	
	257,153,000	257,339,621	257,962,616	
Lease payments				
Recoveries from air navigation services for accommodation and maintenance services	44,647,000	64,555,588	65,633,816	
Recoveries from environmental services program for weather services	...	96,749	121,915	
Recoveries from Royal Canadian Mounted Police	...	17,645	108,286	
Local airports authority charter receipts	...	498,348	503,822	
Miscellaneous—Other Government departments	645,000	...	(130)	
	304,945,000	324,567,746	367,930,325	
Surface				
Road safety and motor vehicle regulation	310,000	254,497	508,554	
Miscellaneous	...	56,707	90,192	
	310,000	311,204	598,746	
Departmental administration				
Miscellaneous	...	165,961	110,204	
Recoveries from electronic data processing and other informatic services	9,370,000	5,235,969	8,173,906	
Recovery of costs for management development and other training courses at departmental facilities	...	2,914,772	21,714,830	
	9,370,000	8,316,702	29,998,940	
Air navigation system				
International En Route fees	207,339,000	176,623,076	...	
Sales, rentals and licences	1,604,000	842,280	...	
Other service fees	770,000	2,272,110	...	
Recoveries from Canadian coast guard—Helicopter and telecommunications services	375,000	...	...
Provision of training (revenues and recoveries)	21,501,000	10,058,483	...	
Miscellaneous	176,000	194,475	...	
	231,765,000	189,990,424	...	
Total Ministry—Budgetary	610,887,000	587,391,274	1,198,488,164	

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Tax revenues—				
Goods and services tax	31,218,803	29,062,228		
Air transportation tax	737,240,699	...		
Total tax revenues	768,459,502	29,062,228		
Non-tax revenues—				
Return on investments—				
Loans, investments and advances—				
Canadian National Railway System—				
Interest	...	6,617,644		
Other sales of CN shares	2,118,949	700,000		
Canada Ports Corporation—				
Interest	28,339	33,021		
Dividends	...	316,239		
Interport Loan Fund—				
Transfer of profit	...	5,326,411		
Montreal Port Corporation—				
Interest	220,323	256,925		
Dividends	3,196,656	2,442,349		
Halifax Port Corporation—				
Dividends	451,284	178,577		
Prince Rupert Port Corporation—				
Interest	1,180,734	1,617,984		
Dividends	24,265	15,662		
Saint John Port Corporation—				
Interest	524,024	2,125,208		
Vancouver Port Corporation—				
Interest	154,896	179,703		
Dividends	...	3,262,900		
St John's Port Corporation—				
Dividends	10,907	...		
Canarctic Shipping Company Limited	306,000	...		
Hamilton harbour commissioners—				
Interest	8,766	10,828		
	8,225,143	23,083,451		
Refunds of previous years' expenditures—				
Other	7,038,632	3,880,338		
Adjustments to prior year's payables	11,529,767	12,392,746		
	18,568,399	16,273,084		
Privileges, licences and permits—				
Fines—Airport Traffic Regulation and Aeronautics Act	750	19,991		
Service fees	1,621	...		
Proceeds from sales	1,516,074,279	173,157		
Proceeds from the disposal of surplus Crown assets	1,119,851	2,615,915		
Miscellaneous non-tax revenues—				
Fines	1,055,970	1,579,996		
Permits	42,392	41,788		
Sundries	10,274,378	7,896,244		
	11,372,740	9,518,028		
Total non-tax revenues	1,555,362,783	51,683,626		
Total Department	2,323,822,285	80,745,854		
Canadian Transportation Agency⁽¹⁾				
Tax revenues—				
Goods and services tax	1,154	1,421		
Total tax revenues	1,154	1,421		
Non-tax revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	2,360,740	7,580,462		
Repayment of travel advances	...	187		
Refunds of suppliers accounts	1,026,590	116,338		
	3,387,330	7,696,987		
Service fees—				
Charges to companies for services rendered	828	571		
Access to information	20	15		
	848	586		
Proceeds from sales—				
Proceeds from sales of orders and decisions	18,146	22,809		
Proceeds from the disposal of surplus Crown assets	9,116	14,290		
Miscellaneous non-tax revenues—				
Sundries	2	132		
Total non-tax revenues	3,415,442	7,734,804		
Total Program	3,416,596	7,736,225		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	31,219,957	29,063,649
Air transportation tax	737,240,699	...
Total tax revenues	768,460,656	29,063,649
Non-tax revenues—		
Return on investments	8,225,143	23,083,451
Refunds of previous years' expenditures	21,955,729	23,970,071
Privileges, licences and permits	750	19,991
Service fees	2,469	586
Proceeds from sales	1,516,092,425	195,966
Proceeds from the disposal of surplus Crown assets	1,128,967	2,630,205
Miscellaneous non-tax revenues	11,372,742	9,518,160
Total non-tax revenues	1,558,778,225	59,418,430
Total Ministry	2,327,238,881	88,482,079

(1) Previously National Transportation Agency.

SECTION 23

1996-97

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

CONTENTS

	<i>Page</i>
Program objective and activity description	23.2
Ministry summary	23.3
Programs by activity	23.5
Transfer payments	23.6
Details of spendable amounts	23.8
Revenues	23.8

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for managing the Government's financial, human and materiel resources.

Activity Description

Expenditures management

Provides leadership, direction, and advice to departments and agencies on expenditure management, regulatory affairs, and property and material management through the development of appropriate policies and procedures to support efficient and effective program delivery. Expenditure management also reviews departmental plans and programs, and provides advice and recommendations to the Government on specific proposals that:

- reflect the priorities that the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the financial resources, facilities, equipment, materials and supplies are used in operating programs; and
- develop the Estimates for the approval of Parliament.

Personnel management

Develops, communicates, and evaluates the human resources, official languages and employment equity policies and instruments that help departments

manage human resources and that promote effective employer-employee relations in the Public Service.

Financial and information management

Provides leadership to departments - through policies, standards, frameworks of accountability, and the promotion of best management practices - in the use of technology and information management, business process renewal, effective review, and sound financial and contracting management so that departments may provide innovative and affordable services to their clients.

Administration

Including executive direction for the Secretariat; information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government contingencies

Provides funding for increased personnel costs arising out of negotiated and non-negotiated agreements and other payroll requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Reprography

Provides funding for costs arising out of the negotiated licencing agreement which authorizes the copying of published works, subject to copyright, on a Government-wide basis.

Training assistance

Provides funding to assist in retraining certain public servants who are, or will be, declared surplus employees pursuant to the Public Service Employment Regulations.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the employment insurance premium reduction.

Public Service pensions

Provides for payments under the *Public Service Pension Adjustment Act* of 1959 and the *Special Retirement Arrangements Act* and for employer costs of pension, benefit and social security plans to which employees engaged locally outside of Canada are subject.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$
...	69,989,000	...	...	69,989,000	1	Program expenditures	...	...	...
...	...	1,645,000	...	1,645,000	1a	Program expenditures	...	...	...
...	...	5,606,019	...	5,606,019	1b	Program expenditures	...	...	...
...	...	...	4,467,000	4,467,000		Transfer from: Vote 5	...	...	...
...	...	...	4,635,250	4,635,250		Vote 10	...	...	...
...	69,989,000	7,251,019	9,102,250	86,342,269		Total—Vote 1	85,605,484	736,785	81,444,828
...	48,645	...	...	48,645	(S)	President of the Treasury Board—Salary and motor car allowance	48,645	...	48,645
...	6,967,000	...	267,000	7,234,000	(S)	Contributions to employee benefit	...	...	...
...	...	...	...	...	(S)	plans	7,234,000	...	7,013,000
...	...	...	21,471	21,471	(S)	Refunds of amounts credited to revenues in previous years	21,471	...	6,397
...	77,004,645	7,251,019	9,390,721	93,646,385		Total Program—Budgetary	92,909,600	736,785	88,512,870
Government Contingencies and Centrally Financed Programs									
...	450,000,000	...	...	450,000,000	5	Government contingencies	...	...	...
...	...	...	(57,467,023)	(57,467,023)		Transfers to this and other ministries	...	392,532,977	...
...	450,000,000	...	(57,467,023)	392,532,977		Total—Vote 5	...	...	...
...	1,369,000	...	...	1,369,000	10	Rephotography	...	...	...
...	3,086,250	...	...	3,086,250	10a	Rephotography	...	...	...
...	...	180,000	...	180,000	10b	Rephotography	...	...	...
...	...	...	(4,635,250)	(4,635,250)		Transfers to this ministry	...	...	...
...	1,369,000	3,266,250	(4,635,250)	...		Total—Vote 10	...	...	...
...	10,000,000	...	(534,000)	10,000,000	15	Training assistance	...	...	...
...	...	...	(534,000)	(534,000)		Transfers to other ministry	...	...	...
...	10,000,000	...	(534,000)	9,466,000		Total—Vote 15	...	9,466,000	...
...	461,369,000	3,266,250	(62,636,273)	401,998,977		Total Program—Budgetary	...	401,998,977	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments and transfers	Total available for use		Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years
	Main Estimates	Supplementary Estimates				\$	\$	\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	693,872,000	...	...	693,872,000	20	633,661,255	60,210,745	...	640,007,907
...	100,000	...	(12,953)	87,047	(S)	87,047	...	...	101,372
...	...	...	1,773,545	1,773,545	(S)	1,773,545	...	...	(4,813,105)
...	200,000,000	...	50,466,676	250,466,676	(S)	250,466,676	...	...	507,008,265
...	893,972,000	...	52,227,268	946,199,268		885,988,523	60,210,745	...	1,142,304,439	
...	1,432,345,645	10,517,269	(1,018,284)	1,441,844,630		978,898,123	462,946,507	...	1,230,817,309	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Secretariat																		
Central Administration of the Public Service Program																		
Expenditures management	18,729,133	17,862,958	...	324,873	...	...	...	...	...	314,721	314,721	...	...	...	...	18,414,412	17,873,110	...
Personnel management	21,470,538	22,157,949	...	336,738	...	...	...	...	...	896,262	896,262	...	...	...	...	20,574,296	21,598,425	...
Financial and information management	44,037,004	36,360,061	...	6,623,697	225,000	225,000	...	...	...	11,686,112	11,686,112	...	...	...	...	32,575,892	31,522,646	...
Administration	22,183,647	21,632,307	...	384,974	108,000	108,000	...	...	...	209,862	209,862	...	...	...	...	22,081,785	21,915,419	...
Sub-total	106,420,342	98,013,275	...	7,670,282	333,000	333,000	...	...	...	13,106,957	13,106,957	...	...	...	...	93,646,385	92,909,600	...
Revenues netted against expenditures	(13,106,957)	(13,106,957)	...	...	...	...	...	...	...	(13,106,957)	(13,106,957)	...	...	...	...	...	...	...
Total Program—Budgetary	93,313,385	84,906,318	...	7,670,282	333,000	333,000	...	...	...	...	...	...	...	...	...	93,646,385	92,909,600	...
Government Contingencies and Centrally Financed Programs																		
Government contingencies	392,532,977	...	...	...	...	...	...	...	...	...	...	...	...	...	...	392,532,977	...	...
Training assistance	9,466,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,466,000	...	...
Total Program—Budgetary	401,998,977	...	...	...	...	...	...	...	...	...	...	...	...	...	...	401,998,977	...	...
Employer Contributions to Insurance Plans Program																		
Public Service insurance	732,697,511	685,661,596	...	...	228,489	228,489	67,438,000	70,386,074	...	...	...	...	...	...	...	665,488,000	615,504,011	...
Public Service pensions	280,624,221	270,397,465	...	...	87,047	87,047	...	...	...	...	...	...	...	...	...	280,711,268	270,484,512	...
Sub-total	1,013,321,732	956,059,061	...	...	315,536	315,536	67,438,000	70,386,074	...	...	...	...	...	...	...	946,199,268	885,988,523	...
Revenues netted against expenditures	(67,438,000)	(70,386,074)	...	...	...	...	(67,438,000)	(70,386,074)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	945,883,732	885,672,987	...	...	315,536	315,536	...	...	...	...	...	...	...	...	...	946,199,268	885,988,523	...
Total Ministry—Budgetary	1,441,196,094	970,579,305	...	7,670,282	648,536	648,536	...	...	...	...	...	...	...	...	...	1,441,844,630	978,898,123	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	108,000	...	...	108,000	108,000	...	...	124,000
...	6,000	...	4,000	10,000	10,000	...	...	8,000
...	...	...	115,000	115,000	115,000	...	...	...
...	...	...	100,000	100,000	100,000	...	...	...
...	...	...	...	...	...	...	...	126,160
...	6,000	...	219,000	225,000	225,000	...	...	134,160
...	...	65,000	(65,000)	...	...	...	...	...
...	6,000	65,000	154,000	225,000	225,000	...	...	134,160
...	6,000	...	219,000	225,000	225,000	...	...	134,160
...	108,000	65,000	(65,000)	108,000	108,000	...	...	124,000
...	114,000	65,000	154,000	333,000	333,000	...	...	258,160
...
...	224,000	...	2,490	226,490	226,490	...	...	225,185
...	2,000	...	(1)	1,999	1,999	...	...	1,965
...	226,000	...	2,489	228,489	228,489	...	...	227,150

...	100,000	...	(12,953)	87,047	Public Service pensions (S) <i>Public Service Pension Adjustment Act</i>	87,047	...	...	101,372
Program Summary by Activity									
...	226,000	...	2,489	228,489	Public Service insurance	228,489	...	...	227,150
...	100,000	...	(12,953)	87,047	Public Service pensions	87,047	...	...	101,372
...	326,000	...	(10,464)	315,536	Total Program	315,536	...	...	328,522
...	440,000	65,000	143,536	648,536	Total Ministry	648,536	...	...	586,682

(S) Statutory transfer payment.

Details of Respendable Amounts

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Secretariat				
Central Administration of the Public Service Program				
Budgetary (respendable revenues)				
Expenditures management	100,000	314,721	...	...
Personnel management	100,000	896,262	...	...
Financial and information management Administration	...	11,686,112	...	...
	350,000	209,862	...	...
Total Program—Budgetary	550,000⁽¹⁾	13,106,957	...	...
Employer Contributions to Insurance Plans Program				
Budgetary (respendable revenues)				
Public Service insurance				
Receipts from revolving funds	67,438,000	70,386,074	74,827,123	
Total Program—Budgetary	67,438,000	70,386,074	74,827,123	
Total Ministry—Budgetary	67,988,000	83,493,031	74,827,123	

⁽¹⁾ This amount was increased to \$13,106,957 during the year.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Secretariat				
Central Administration of the Public Service Program				
Tax revenues—				
Goods and services tax	597,276		576,220	
Total tax revenues	597,276		576,220	
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of salaries, goods and services	554,649		205,456	
Adjustments to prior year's payables	315,148		190,240	
	869,797		395,696	
Service fees—				
Access to information requests	370		1,212	
Proceeds from sales	...		5	
Miscellaneous non-tax revenues—				
Parking fees	7,839,636		7,717,939	
Recovery of employee benefits	36,449		39,556	
Refunds of previous years' expenditures—Other				
Government departments and agencies	...		1,317	
Disciplinary penalties	20,846		26,640	
Recovery of expenditures	...		6,737	
Miscellaneous	338,078		121,345	
	8,235,009		7,913,534	
Total non-tax revenues	9,105,176		8,310,447	
Total Ministry	9,702,452		8,886,667	

SECTION 24

1996-97

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

CONTENTS

	<i>Page</i>
Program objective and activity description	24.2
Ministry summary	24.3
Programs by activity	24.5
Transfer payments	24.6
Details of spendable amounts	24.8
Revenues	24.8

Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death and provision of legal aid to persons seeking to establish claims, in accordance with the *Pension Act*, the *Veterans Benefit Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act*, Flying Accidents Compensation Regulations, and related Acts and Orders.

Economic support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: payments under the *War Veterans Allowance Act* and in accordance with Part IX of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans.

Departmental administration

Operation of the offices of the Secretary of State (Veterans), Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, personnel, management services, corporate services, communications, audit, security information and privacy and carrying out the property management functions.

Veterans Review and Appeal Board Program

Objective

To provide a review and appeal system to veterans, certain civilians and/or their respective dependants in order to ensure they receive the full benefits to which they are entitled under the *Pension Act*, the *War Veterans Allowance Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and related statutes.

Activity Description

Pensions

Hears all applications for review from Veterans and others who are dissatisfied with the decisions rendered by the Department of Veterans Affairs respecting disability pensions, hears appeals from persons who are dissatisfied with the Board's review panel decisions, and hears final appeals respecting war veterans allowance from persons who are dissatisfied with decisions rendered by the Department. The Board also interprets the *Pension Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and the *War Veterans Allowance Act* as well as other related statutes.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
Veterans Affairs Program									
...	492,264,000	...	...	492,264,000	1				
...	...	1	...	1	1a				
...	...	...	8,678,116	8,678,116					
...	...	...	(139,999)	(139,999)					
...	492,264,000	1	8,538,117	500,802,118					
...	1,418,796,000	...	...	1,418,796,000					
...	...	...	(8,678,116)	(8,678,116)					
...	...	...	(345,099)	(345,099)					
...	1,418,796,000	...	(9,023,215)	1,409,772,785					
Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>									
...	12,000	...	(12,000)	...	(S)				
...	10,000	...	(10,000)	...	(S)				
...	539,000	...	(190,477)	348,523	(S)				
...	19,779,000	...	757,000	20,536,000	(S)				
3,606	...	...	108,528	112,134	(S)				
...	...	...	11,563	11,563	(S)				
3,606	1,931,400,000	1	179,516	1,931,583,123	(S)				
Total budgetary									
(L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> .									
593,460,175	...	...	...	593,460,175					
Limit \$605,000,000 (Net)									
(4,432,049)									
597,892,224									
(5,240,879)									
Total Program—									
3,606	1,931,400,000	1	179,516	1,931,583,123					
593,460,175	...	...	...	593,460,175					
Budgetary									
1,882,046,974									
49,511,189									
24,960									
1,929,250,235									
(4,432,049)									
597,892,224									
(5,240,879)									

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	6,791,000	...	...	6,791,000	10	Veterans Review and Appeal Board Program			
...	...	1	...	1	10a	Program expenditures			
...	...	...	...	...	10b	Transfer of \$345,099 from Veterans Affairs Vote 5			
...	...	1	...	1		Transfer of \$139,999 from Veterans Affairs Vote 1			
...	...	...	139,999	139,999		Transfer from: Vote 1			
...	...	...	345,099	345,099		Vote 5			
...	...	...	150,000	150,000		TB Vote 5 ⁽¹⁾			
...	6,791,000	2	635,098	7,426,100	(S)	7,406,423	19,677	...	7,220,693
...	868,000	...	33,000	901,000		901,000	...	...	779,000
...	7,659,000	2	668,098	8,327,100		8,307,423	19,677	...	7,999,693
3,606	1,939,059,000	3	847,614	1,939,910,223		Total Ministry—			
593,460,175	...	...	...	593,460,175		Budgetary			
						1,890,354,397	49,530,866	24,960	1,937,249,928
						(4,432,049)	...	597,892,224	(5,240,879)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Veterans Affairs Program																		
Health care	432,022,002	415,666,156		2,765,000	2,764,656		170,123,000	154,115,047		...	...		...	...		604,910,002	572,545,859	
Pensions	25,322,000	27,572,734		543,000	542,295		1,150,787,785	1,135,385,397		...	...		...	...		1,176,652,785	1,163,500,426	
Economic support	25,142,000	20,649,862		1,676,000	1,675,916		89,210,523	79,328,238		...	...		...	...		116,028,523	101,654,016	
Departmental administration—																		
Budgetary	31,367,813	41,722,833		2,624,000	2,623,840		...	...		...	...		...	...		33,991,813	44,346,673	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		593,460,175	(4,432,049)	
Total Program—																		
Budgetary	513,853,815	505,611,585		7,608,000	7,606,707		1,410,121,308	1,368,828,682		...	...		...	...		1,931,583,123	1,882,046,974	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		(4,432,049)	(4,432,049)	
Veterans Review and Appeal Board Program																		
Pensions	8,204,100	8,019,291		123,000	288,132		...	...		...	...		...	...		8,327,100	8,307,423	
Total Program—Budgetary	8,204,100	8,019,291		123,000	288,132		...	...		...	...		...	...		8,327,100	8,307,423	
Total Ministry—																		
Budgetary	522,057,915	513,630,876		7,731,000	7,894,839		1,410,121,308	1,368,828,682		...	...		...	...		1,939,910,223	1,890,354,397	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		(4,432,049)	(4,432,049)	

Transfer Payments

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Department	Used in the current year	Variance	Available for use in subsequent years	
	\$	\$	\$						\$	\$
		Main Estimates	Supplementary Estimates			Veterans Affairs Program Grants				
						Health care				
		200,000	...	...	200,000	Grants to various provinces concerning the provision of prosthetic services to veterans	44,454	155,546	...	44,454
		1,500,000	...	...	1,500,000	Treatment and related allowances	1,078,585	421,415	...	958,445
		1,700,000	...	...	1,700,000		1,123,039	576,961	...	1,002,899
						Pensions				
		1,158,990,000	...	(9,023,215)	1,149,966,785	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> ; for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards	1,134,795,665	15,171,120	...	1,113,348,601
		750,000	...	...	750,000	Payments under the Flying Accidents Compensation Regulations	577,483	172,517	...	606,759
		71,000	...	...	71,000	Payments of gallantry awards	12,249	58,751	...	15,604
		1,159,811,000	...	(9,023,215)	1,150,787,785		1,135,385,397	15,402,388	...	1,113,970,964
						Economic support				
		62,679,000	...	...	62,679,000	War veterans allowances and civilian war allowances	61,360,057	1,318,943	...	79,924,818
		2,000,000	...	...	2,000,000	Assistance in accordance with the provisions of the Assistance Fund Regulations	1,170,586	829,414	...	1,353,611
		18,000	...	...	18,000	Army Benevolent Fund	18,000	...	...	18,000
		1,000	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	1,000
		354,000	...	...	354,000	Other benefits:				
		484,000	...	...	484,000	Children of deceased veterans education assistance	89,721	264,279	...	181,227
		390,000	...	...	390,000	University and vocational training—Overseas district	249,103	234,897	...	478,123
		2,000	...	...	2,000	Repayment under subsection (3) of section 10 of the <i>Veterans Rehabilitation Act</i>	...	50,874	...	356,677
		16,226,000	...	...	16,226,000	Last Post Fund	9,232,654	6,993,346	...	16,180,791
		6,648,000	...	...	6,648,000	Commonwealth War Graves Commission	6,460,479	187,521	...	6,094,075
		60,000	...	...	60,000	United Nations Memorial Cemetery in Korea	58,989	1,011	...	53,237
		10,000	...	(10,000)	...	(S) Returned soldiers insurance actuarial liability adjustment	...	...	...	...

...	539,000	...	(190,477)	348,523	...	348,523	...	175,271
...	...	...	...	...	...	...	...	600,000
...	89,411,000	...	(200,477)	89,210,523	...	79,328,238	9,882,285	105,416,830
Departmental administration Payments under the <i>War Service Grants Act</i> :								
...	2,000	...	(2,000)	...	...	...	...	...
...	10,000	...	(10,000)	...	...	...	...	...
...	12,000	...	(12,000)	...	...	...	...	...
...	1,250,334,000	...	(9,235,692)	1,241,698,308	...	1,215,836,674	25,861,634	1,220,390,693
Contributions								
Health care								
Contributions to veterans, under the veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs								
...	161,466,000	...	...	161,466,000	...	152,089,300	9,376,700	154,928,549
...	6,957,000	...	...	6,957,000	...	902,708	6,054,292	16,166,035
...	168,423,000	...	...	168,423,000	...	152,992,008	15,430,992	171,094,584
Pensions								
...	...	...	...	...	...	...	...	10,190
...	168,423,000	...	...	168,423,000	...	152,992,008	15,430,992	171,104,774
Program Summary by Activity								
...	170,123,000	...	...	170,123,000	...	154,115,047	16,007,953	172,097,483
...	1,159,811,000	...	(9,023,215)	1,150,787,785	...	1,135,385,397	15,402,388	1,113,981,154
...	89,411,000	...	(200,477)	89,210,523	...	79,328,238	9,882,285	105,416,830
...	12,000	...	(12,000)	...	...	...	...	...
...	1,419,357,000	...	(9,235,692)	1,410,121,308	...	1,368,828,682	41,292,626	1,391,495,467
...	1,419,357,000	...	(9,235,692)	1,410,121,308	...	1,368,828,682	41,292,626	1,391,495,467

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Current year		Previous year
	Estimates	Actual	
	\$	\$	\$
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—Advances	...	5,124,414	6,340,400
Repayment of loans	...	5,124,414	6,340,400
Total Ministry—Non-budgetary	...	5,124,414	6,340,400

Revenues

Department	Current year		Previous year
	\$		\$
Veterans Affairs Program			
Tax revenues—			
Goods and services tax	31,833		34,096
Total tax revenues	31,833		34,096
Non-tax revenues—			
Return on investments—			
Loans, investments and advances—			
Veterans' Land Act Fund—Advances	562,428		916,282
Refunds of previous years' expenditures—			
Refunds—			
War veterans allowance	977,953		871,869
Pensions	1,548,250		2,404,109
Other grants and contributions	278,073		859,936
Adjustments to prior year's payables	959,948		...
Refunds of operating and maintenance funds	501,995		301,035
Recovery of losses of money	62,765		40,991
	4,328,984		4,477,940
Service fees—			
Provincial hospital insurance plans for in-patient hospital services	23,457,063		23,364,846
Other in-patient hospital services	11,113,383		13,062,763
Medical services	24,189		132,111
Meals	304,538		337,057
	34,899,173		36,896,777
Proceeds from sales—			
Manufacture of Remembrance Day poppies (Vetcraft)	...		414,842
Sundry	1,773		2,114
	1,773		416,956
Proceeds from the disposal of surplus Crown assets	108,528		114,893

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous non-tax revenues—			Ministry Summary		
Recovery of pensions from foreign governments	8,243,249	1,074,089	Tax revenues—		
Rental of space in hospitals	38,041	9,452	Goods and services tax	31,833	34,096
Recovery of service to foreign veterans	571,106	816,387	Total tax revenues	31,833	34,096
Sundry	122,944	551,881			
	8,975,340	2,451,809	Non-tax revenues—		
Total non-tax revenues	48,876,226	45,274,657	Return on investments	562,428	916,282
Total Program	48,908,059	45,308,753	Refunds of previous years' expenditures	4,328,984	4,477,971
Veterans Review and Appeal Board			Service fees	34,899,173	36,896,777
Program			Proceeds from sales	1,773	416,956
Non-tax revenues—			Proceeds from the disposal of surplus Crown assets	108,528	114,893
Refunds of previous years' expenditures—			Miscellaneous non-tax revenues	8,975,340	2,451,809
Refunds of operating and maintenance funds	...	31	Total non-tax revenues	48,876,226	45,274,688
Total Program	...	31	Total Ministry	48,908,059	45,308,784
Total Department	48,908,059	45,308,784			

SECTION 25

1996-97

PUBLIC ACCOUNTS OF CANADA

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS IN THIS VOLUME

- A**
- ACCOUNTS RECEIVABLE, *see* *Volume II (Part II)*, *Section 4*
- Activity description, Program objective and—*See related ministerial section*
- Administration Program (Indian Affairs and Northern Development), **12**
- Advisory Council on the Status of Women, **3**
- AGRICULTURE AND AGRI-FOOD, **2**
- Atlantic Canada Opportunities Agency, **13**
- Atomic Energy Control Board, **17**
- Atomic Energy of Canada Limited, **17**
- Auditor General, **6**
- Authorities available from previous years, **1.73**
- Authorities for the spending of proceeds from the disposal of surplus Crown assets, **1.84**
- Authorities granted by statutes other than Appropriation Acts, **1.62**
- Authorities granted in current year Appropriation Acts, **1.39**
- B**
- Business Development Bank of Canada, **13**
- C**
- Canada Council, **3**
- Canada Deposit Insurance Corporation, **6**
- Canada Information Office, **3**
- Canada Labour Relations Board, **11**
- Canada Mortgage and Housing Corporation, **20**
- Canada Post Corporation, **20**
- Canadian Artists and Producers Professional Relations Tribunal, **11**
- Canadian Broadcasting Corporation, **3**
- Canadian Centre for Management Development, **19**
- Canadian Centre for Occupational Health and Safety, **11**
- Canadian Commercial Corporation, **8**
- Canadian Dairy Commission, **2**
- Canadian Environmental Assessment Agency, **5**
- Canadian Film Development Corporation, **3**
- CANADIAN HERITAGE, **3**
- Canadian Human Rights Commission, **14**
- Canadian Identity Program, **3**
- Canadian Intergovernmental Conference Secretariat, **19**
- Canadian International Development Agency, **8**
- Canadian International Trade Tribunal, **6**
- Canadian Museum of Civilization, **3**
- Canadian Museum of Nature, **3**
- Canadian Polar Commission, **12**
- Canadian Radio-television and Telecommunications Commission, **3**
- Canadian Security Intelligence Service, **21**
- Canadian Space Agency, **13**
- Canadian Transportation Accident Investigation and Safety Board, **19**
- Canadian Transportation Agency, **22**
- Cape Breton Development Corporation, **17**
- Central Administration of the Public Service Program, **23**
- Chief Electoral Officer, **19**
- CITIZENSHIP AND IMMIGRATION, **4**
- Civil Aviation Tribunal, **22**
- Commissioner for Federal Judicial Affairs, **14**
- Commissioner of Official Languages, **19**
- Competition Tribunal, **13**
- CONSOLIDATED ACCOUNTS, *see* *Volume I, Section 4*
- CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS, *see* *Volume II (Part II)*, *Section 6*
- C**—Continued
- CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT, *see* *Volume II (Part II)*, *Section 7*
- Copyright Board, **13**
- Corporate Management Services Program, **3**
- Corporate Services Program, **11**
- Correctional Service, **21**
- Crown Corporations Program, **20**
- CURRENT ASSETS, *see* *Volume I, Section 7*
- CURRENT LIABILITIES, *see* *Volume I, Section 5*
- D**
- Details of spendable amounts—*See related ministerial section*
- Details of other program expenditures of other ministries, **1.11**
- Details of other transfer payments, **1.10**
- E**
- Employer Contributions to Insurance Plans Program, **23**
- Enterprise Cape Breton Corporation, **13**
- ENVIRONMENT, **5**
- Export Development Corporation, **8**
- F**
- Farm Credit Corporation, **2**
- Federal Court of Canada, **14**
- Federal Office of Regional Development—Quebec, **13**
- Federal Provincial Transfer Payments Program, **6**
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see* *Volume II (Part II)*, *Section 11*
- FINANCE, **6**
- Financial and Economic Policies Program, **6**
- FINANCIAL STATEMENTS—OTHER INFORMATION RELATED TO THE, *see* *Volume I, Section 10*

F—*Concluded*

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS AND OTHER ENTITIES, *see* *Volume II (Part II), Section 2*
FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see* *Volume II (Part II), Section 1*
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND OPINIONS OF THE AUDITOR GENERAL, *see* *Volume I, Section 1*
FISHERIES AND OCEANS, 7
FOREIGN AFFAIRS AND INTERNATIONAL TRADE, 8
FOREIGN EXCHANGE ACCOUNTS, *see* *Volume I, Section 8*

Freshwater Fish Marketing Corporation, 7

G

Government Contingencies and Centrally Financed Programs, 23
GOVERNOR GENERAL, 9

H

Hazardous Materials Information Review Commission, 10
HEALTH, 10

House of Commons, 18

HUMAN RESOURCES DEVELOPMENT, 11

Human Resources Investment and Insurance Program, 11
Human Rights Tribunal Panel, 14

I

Immigration and Refugee Board of Canada, 4
Income Security Program, 11
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 12
Indian and Inuit Affairs Program, 12
INDUSTRY, 13
Industry and Science Development Program, 13
INTEREST-BEARING DEBT, *see* *Volume I, Section 6*

I—*Concluded*

International Development Research Centre, 8
International Joint Commission, 8

J

JUSTICE, 14

L

Labour Program, 11
Library of Parliament, 18
LOANS, INVESTMENTS AND ADVANCES, *see* *Volume I, Section 9*

M

Medical Research Council, 10
Ministerial expenditures by standard object, 1.12
Ministerial expenditures by type, 1.4
Ministerial revenues by main classification, 1.19
Ministry summary (of source and disposition of authorities)—*See related ministerial section*

N

NAFTA Secretariat, Canadian Section, 8
National Archives of Canada, 3
National Arts Centre Corporation, 3
National Battlefields Commission, 3
National Capital Commission, 3
NATIONAL DEFENCE, 15
National Energy Board, 17
National Film Board, 3
National Gallery of Canada, 3
National Library, 3
National Museum of Science and Technology, 3
National Parole Board, 21
National Research Council of Canada, 13

N—*Concluded*

NATIONAL REVENUE, 16
National Round Table on the Environment and the Economy, 19
NATURAL RESOURCES, 17
Natural Sciences and Engineering Research Council, 13
Non-lapsing authorities granted/repealed in the current year, 1.82
Northern Affairs Program, 12
Northern Pipeline Agency, 8
O

Office of the Correctional Investigator, 21
Office of the Superintendent of Financial Institutions, 6
Offices of the Information and Privacy Commissioners of Canada, 14
OTHER GOVERNMENT-WIDE INFORMATION, *see* *Volume II (Part II), Section 12*
OTHER INFORMATION RELATED TO THE FINANCIAL STATEMENTS, *see* *Volume I, Section 10*
OTHER MISCELLANEOUS INFORMATION, *see* *Volume II (Part II), Section 13*

P

Parks Canada Program, 3
PARLIAMENT, 18
Patented Medicine Prices Review Board, 10
PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS, *see* *Volume II (Part II), Section 10*
PRIVY COUNCIL, 19
PROFESSIONAL AND SPECIAL SERVICES, *see* *Volume II (Part II), Section 5*
Program objective and activity description—*See related ministerial section*
Programs by activity—*See related ministerial section*
PUBLIC DEBT CHARGES, *see* *Volume II (Part II), Section 9*

- P —Concluded**
- Public Debt Program, **6**
 - Public Service Commission, **3**
 - Public Service Staff Relations Board, **19**
 - PUBLIC WORKS AND GOVERNMENT SERVICES, 20**
 - R**
 - Real Property Services Program, **20**
 - Recapitulation of external expenditures by standard object, **1.18**
 - Recapitulation of external expenditures by type, **1.9**
 - Recapitulation of external revenues by main classification, **1.24**
 - REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT, see Volume I, Section 3**
 - Revenues—*See related ministerial section*
 - Royal Canadian Mint, **20**
 - Royal Canadian Mounted Police, **21**
 - Royal Canadian Mounted Police External Review Committee, **21**
 - Royal Canadian Mounted Police Public Complaints Commission, **21**
 - S**
 - Security Intelligence Review Committee, **19**
 - Senate, The, **18**
 - Services to the Marketplace Program, **13**
 - Social Sciences and Humanities Research Council, **13**
 - SOLICITOR GENERAL, 21**
 - Source and disposition of budgetary authorities by ministry, **1.26**
 - Source and disposition of non-budgetary authorities by ministry, **1.31**
 - Source and disposition of authorities by type (voted and statutory), **1.34**
 - Special Program (Finance), **6**
 - Standards Council of Canada, **13**
 - Statement of revenues and expenditures, **1.3**
 - Statistics Canada, **13**
 - Status of Women—Office of the Co-ordinator, **3**
 - SUMMARY TABLES, 1**
 - SUPPLEMENTARY FINANCIAL INFORMATION, see Volume I, Section 2**
 - SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, see Volume II (Part II), Section 3**
 - Supply and Services Program, **20**
 - Supreme Court of Canada, **14**

T

- Tax Court of Canada, **14**
- TRANSFER PAYMENTS, see Volume II (Part II), Section 8**
- Transfer payments—*See related ministerial section*
- TRANSPORT, 22**
- TREASURY BOARD, 23**
- V**
- VETERANS AFFAIRS, 24**
- Veterans Affairs Program, **24**
- Veterans Review and Appeal Board Program, **24**

W

- Western Economic Diversification, **13**

CAI
FN
-P72



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1997

Volume II

Part II

Additional Information and Analyses



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 1997

Volume II

Part II

Additional Information and Analyses

Canada

© Minister of Public Works and Government Services Canada 1997

Available in Canada through

your local bookseller

or by mail from

Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1997-2-2E

ISBN 0-660-16631-3

INSTRUCTIONS

PLEASE DO NOT FILL OUT OR REMOVE THE UNPUBLISHED INFORMATION REQUEST FORM SHOWN BELOW. COMPLETE A COPY OF THE FORM AND MAIL OR FAX IT TO THE ADDRESS INDICATED, OR CALL (819) 956-8551 TO REQUEST THE INFORMATION BY PHONE.

SEND TO: Public Works and Government Services Canada
Public Accounts Coordination Division
Place du Portage, Phase III, Core 13A2
11 Laurier Street
Hull, Quebec
K1A 0S5

Fax number: (819) 956-5407

UNPUBLISHED INFORMATION REQUEST FORM FOR SECTIONS 5, 6 AND 8 OF VOLUME II (PART II) OF THE 1996-97 *PUBLIC ACCOUNTS OF CANADA*

REQUESTED BY:

Name: _____

Address: _____

Postal code: _____

Telephone number: () -

Fax number: () -

Organization represented (if any): _____

PLEASE SEND ME:

Section 5 (Professional and special services)

English ☐

French ☐

Section 6 (Construction or acquisition of land,
buildings and works)

English ☐

French ☐

Section 8 (Transfer payments)

English ☐

French ☐

N.B.: If you require only a specific portion of a particular section, please elaborate below.

Specify: _____

MEDIUM OF TRANSMISSION:

Printed (paper copy) format: ☐

or

Electronic format: ☐

N.B.: If you chose the electronic format, we will contact you for further details.

VOLUME II (PART II)

TABLE OF CONTENTS

Section

Introduction

1. Financial Statements of Revolving Funds
2. Financial Statements of Departmental Corporations and Other Entities
3. Supplementary Information Required by the *Financial Administration Act*
4. Accounts Receivable
5. Professional and Special Services
6. Construction or Acquisition of Land, Buildings and Works
7. Construction or Acquisition of Machinery and Equipment
8. Transfer Payments
9. Public Debt Charges
10. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
11. Federal-Provincial Shared-Cost Programs
12. Other Government-Wide Information
13. Other Miscellaneous Information
14. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction or acquisition of land, buildings and works (Section 6);
- construction or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

SECTION 1

1996-97

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

CONTENTS

	<i>Page</i>
Canada Communication Group	1.2
Canadian Grain Commission	1.8
Canadian Intellectual Property Office	1.14
Canadian Pari-Mutuel Agency	1.21
Consulting and Audit Canada	1.25
CORCAN	1.30
Defence Production	1.34
Geomatics Canada	1.36
Government Telecommunications and Informatics Services ..	1.42
National Film Board	1.48
Optional Services	1.55
Parks Canada Enterprise Units	1.61
Parks Canada Townsites	1.66
Passport Office	1.70
RADIAN	1.74
Real Property Disposition	1.77
Real Property Services	1.81
Staff Development and Training	1.89
Translation Bureau	1.95

Canada Communication Group Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) have been prepared by CCG in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements.

On March 7, 1997, the Canada Communication Group, Printing, Warehousing and Distribution divisions were sold to St. Joseph Inc. The details of the wind down of operations are explained in Note 5.

Responsibility for integrity and objectivity of data in these financial statements rests with the management of the Canada Communication Group Revolving Fund, which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the Audit and Evaluation Branch of the Department.

CCG maintains internal controls designed to maintain accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

ROSEMARY BILLINGS

Director General

Privatization and Implementation Directorate

J.C. STOBBE

Assistant Deputy Minister

Government Operational Service

(Senior Financial Officer)

September 10, 1997

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year	(10,105)	(15,536)	5,906	(13,857)
Add items not requiring use of funds	19,220	1,835	5,015	18,231
Operating (use) source of funds	9,115	(13,701)	10,921	4,374
Net capital acquisitions	(107)	(502)	(4,494)	(3,526)
Working capital change	(13,417)	881	(5,015)	3,209
Other items	(16,629)	(11,100)	(408)	(33,643)
Authority (used) provided	(21,038)	(24,422)	1,004	(29,586)

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	34,097	32,867
Add PAYE charges against the appropriation account after March 31	16,730	16,801
Less amounts credited to the appropriation account after March 31	11,372	29,649
Net authority used, end of year	39,455	20,019
Authority limit	100,000	100,000
Unused authority carried forward	60,545	79,981

Canada Communication Group Revolving Fund — Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Canada Communication Group as at March 31, 1997 and the statements of operations, cumulative deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

June 27, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	14,098	29,806	Government of Canada	3,268	14,495
Outside parties	1,679	1,772	Outside parties	8,669	6,585
Other	1,430	203	Subscription deferred revenues	1,181	1,370
Inventory at cost (Note 3)	1,316	7,853	Current portion of allowance for employee termination benefits	1,600	2,712
	18,523	39,634	Current portion of allowance for compensation (Note 7)	13,875	20,687
Capital assets at cost (Note 4)	3,122	49,327	Current portion of obligations under capital leases		823
Less accumulated amortization	2,658	35,408		28,593	46,672
	464	13,919			
			Long-term		
			Allowance for employee termination benefits		140
			Allowance for compensation		2,254
			Obligations under capital leases		1,787
					4,181
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	34,097	32,867
			Contributed capital	12,631	12,631
			Cumulative deficit	(56,334)	(42,798)
				(9,606)	2,700
	18,987	53,553		18,987	53,553

Canada Communication Group Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Sales	85,467	110,427
Cost of sales	39,613	49,891
Gross margin	45,854	60,536
Operating expenses		
Salaries and employee benefits	39,688	48,069
Accommodation	6,267	7,786
Amortization of capital assets	4,125	5,468
Repairs, supplies, miscellaneous	3,180	3,744
Interest	2,071	3,337
Professional and special services	4,554	2,891
Communications	788	1,047
Rentals	137	649
Travel and removal	393	493
Freight out	266	335
Employee termination benefits	512	139
Other (Note 9)	269	435
Total operating expenses	62,250	74,393
Operating loss for the year	(16,396)	(13,857)
Wind down of operations (Note 5)	6,940	
Transfer from PWGSC (Note 8)	(9,800)	
Net loss for the year	(13,536)	(13,857)

STATEMENT OF CUMULATIVE DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Cumulative deficit at beginning of year	(42,798)	(65,986)
Write-off with respect to accumulated operating deficit		37,045
Loss for the year	(13,536)	(13,857)
Cumulative deficit, end of year	(56,334)	(42,798)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Funds provided by (used in):		
Operating activities:		
Operating loss for the year	(16,396)	(13,857)
Add:		
Amortization of capital assets	4,125	5,468
Loss on disposal of assets	104	1,615
	(12,167)	(6,774)
Changes in current assets and liabilities	881	3,209
Changes in other assets and liabilities:		
Change in non-current allowance for compensation	(2,254)	(23,143)
Change in non-current allowance for termination benefits	(140)	(2,754)
	(2,394)	(25,897)
Net financial resources provided by (used in) operating activities	(13,680)	(29,462)
Investing activities:		
Capital asset acquisitions	(502)	(3,527)
Proceeds of sale (Note 5)	4,938	
Net financial resources provided by (used in) investing activities	4,436	(3,527)
Financing activities:		
Write-off with respect to accumulated operating deficit		37,045
Obligations under capital leases		2,302
Transfer from PWGSC (Note 8)	9,800	
Payments on and change in obligations under capital leases	(1,786)	(2,106)
Net financial resources provided by financing activities	8,014	37,241
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(1,230)	4,252
Accumulated net charge against the Fund's authority account, beginning of year	(32,867)	(37,119)
Accumulated net charge against the Fund's authority account, end of year	(34,097)	(32,867)

Canada Communication Group Revolving Fund— *Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canada Communication Group (CCG) is a Special Operating Agency created in December 1989. CCG's mission was to be a quality-driven organization committed to providing clients across the country with printing, publishing and information management services.

CCG's markets, as identified in its Charter document approved by Treasury Board, are Government departments, agencies and Crown corporations across Canada and their associated international offices as well as any other customer as authorized by legislation or Order-in-Council, such as provincial and municipal governments.

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000, effective April 1, 1992. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

2. Significant accounting policies

Substantially all operations of the Fund were terminated in March 1997 with a planned winding-up of the Fund no later than February 1998. Accordingly, as at March 31, 1997 assets are valued at estimated net realizable value, whereas comparative amounts are in accordance with the policies described below. No provision has been made in the accounts for winding-up and other costs to be incurred and funded in 1997-98 estimated at \$13,000,000.

Revenue recognition

Revenues are primarily recognized as work progresses on individual contracts on the basis of percentage completion. Revenues on certain contracts of a short-term duration are recognized when the contract is completed.

Inventory

Inventory is valued at the lower of cost or net realizable value.

Capital assets and leasehold improvements

Capital assets, leasehold improvements and assets under capital leases with a bargain purchase price option, are recorded at cost and amortized on a straight-line basis over their estimated useful lives starting the year following acquisition. A full year's amortization is taken in the year of disposal. Estimated useful lives range from 5 to 10 years.

Assets under capital leases

Leased assets that do not have a bargain purchase price option are accounted for as acquisitions of assets and assumptions of obligations. The asset is amortized and the obligation, including interest therein, is liquidated over the life of the lease.

Allowance for employee termination benefits

CCG has recorded an allowance for termination benefits which have been earned by employees since April 1, 1991, as provided for under collective agreements. Benefits earned prior to April 1, 1991 and estimated at \$3,600,000 as at March 31, 1997 represent an obligation of CCG and will be funded by Treasury Board.

Allowance for vacation pay

Vacation pay is recorded in the accounts as it accrues to employees. All vacation pay earned, but not taken, is recorded as a liability.

Allowance for compensation

With respect to the cost of departure incentive programs that were introduced to achieve Government restructuring objectives, the accounting policy is to recognize the liability in the year the decision is taken to restructure.

Pension Plan

Employees of CCG are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CCG to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of CCG and are charged to operations on a current basis. CCG is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the *Supplementary Retirement Benefits Act*.

Canada Communication Group Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Inventory

	1997	1996
	(in thousands of dollars)	
Finished goods	993	6,255
Raw materials and supplies	323	1,598
	<u>1,316</u>	<u>7,853</u>

4. Capital assets and accumulated amortization

Cost	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	(in thousands of dollars)			
Production and office equipment	37,268	145	(34,648)	2,765
Capital leases	5,415		(5,415)	
Leasehold improve- ments	6,644	357	(6,644)	357
Total	<u>49,327</u>	<u>502</u>	<u>(46,707)</u>	<u>3,122</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Disposals	Balance at end of year
	(in thousands of dollars)			
Production and office equipment	(28,992)	(2,992)	29,326	(2,658)
Capital leases	(2,970)	(772)	3,742	
Leasehold improve- ments	(3,446)	(361)	3,807	
Total	<u>(35,408)</u>	<u>(4,125)</u>	<u>36,875</u>	<u>(2,658)</u>
Net book value	<u>13,919</u>	<u>(3,623)</u>	<u>(9,832)</u>	<u>464</u>

5. Wind down of operations

Substantially all operations of the Fund were terminated in March 1997 with a planned winding-up of the Fund no later than February, 1998. No provision has been made in the accounts for winding-up and other costs to be incurred and funded in 1997-98 estimated at \$13,000,000.

On July 1, 1996 Enquiries Canada was transferred to the Government Telecommunications and Informatics Services at Public Works and Government Services Canada.

The Operations Directorate (Printing, Warehousing and Distribution) was privatized through sale to St. Joseph Inc. as of March 7, 1997. The components of the sale consideration were as followed:

	(in thousands of dollars)
Payment in cash (*)	4,940
Assumed Liabilities	
Accrued Vacation (*)	611
Transfer of rights in software	<u>1,400</u>
Sub-total	6,951
Cost avoidance in salary offers	<u>3,700</u>
	<u>10,651</u>

*These are part of the \$6.9 million reflected in the statement of operations.

In addition on April 1, 1997, Canada Communication Group, Publishing Division (editing and composition of the Canada Gazette, Crown Copyright administration, Depository Services Program), is to be transferred to Public Relations and Print Contract Services Sector at Public Works and Government Services Canada and the Map Printing Division to be transferred to Natural Resources Canada.

Condensed financial information for the business segment being transferred for the year ended March 31, 1997 is as follows:

	Publishing division	Map printing
	(in thousands of dollars)	
Sales	18,670	2,204
Cost of sales and operating expenses	<u>19,051</u>	<u>1,597</u>
Net (loss) profit	<u>(381)</u>	<u>607</u>

Inventory and capital assets are the only items from the audited assets and liabilities of the transferred business segment as at March 31, 1997 as follows:

	Publishing division	Map printing
	(in thousands of dollars)	
Inventory	993	323
Capital assets net book value as of date of transfer or sale	<u>431</u>	<u>33</u>
	<u>1,424</u>	<u>356</u>

Canada Communication Group Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and, accordingly, have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Allowance for compensation

The amount of \$13,874,769 represents the balance of the financial obligation of \$28,940,463 that was accrued in 1994-95 which represented early retirement incentives and cash-based incentives created by the Government as measures to reduce employment in the public service over three years and the privatization of the Canada Communication Group.

8. Transfer from PWGSC

Amount represents departmental's portion of the funding for the privatization of the Canada Communication Group, Operations Directorate.

9. Statement of operations—Other

Two items make up the majority (99 percent) of the amount reflected in the statement of operations as follows:

- Adjustment to special reserve set-up in 1994-95 for accounts receivable relating to discontinued operations (Public Relations and Print Contracting Services).
- Reserve for Publishing Obsolescence Inventory.

10. Segmented information

The statement of information by industrial segment for Canada Communication Group Revolving Fund activities is not provided since Canada Communication Group operates one line of business.

11. Related party transactions

Through common ownership, CCG is related to all Government of Canada created departments, agencies and Crown corporations.

Substantially all sales are made to related parties as are payments for accommodation.

12. Insurance

CCG does not carry insurance on either its own property or the property of others held in its warehouse operations. This is in accordance with the Government policy of self-insurance.

13. Income taxes

CCG is not subject to income taxes.

Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed

to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

B. SENFT

Chief Commissioner

D. KENNEDY

Executive Director

September 10, 1997

STATEMENT OF AUTHORITY (USED) PROVIDED YEAR ENDED MARCH 31, 1997

(in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	342	(1,558)	29	2,582
Add items not requiring use of funds	2,050	2,399	2,550	2,444
Operating (use) source of funds	2,392	841	2,579	5,026
Net capital acquisitions	(1,535)	(1,032)	(1,785)	(1,200)
Working capital change	(79)	2,092	(3,154)	(2,718)
Other items		(1,655)		(485)
Authority (used) provided	778	246	(2,360)	623

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997

(in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority	(3,009)	(1,108)
Transfer from Treasury Board Vote 5	(483)	
Add PAYE charges against the appropriation account after March 31	2,198	1,996
Less amounts credited to the appropriation account after March 31	58	1,511
Net authority provided, end of year	(1,352)	(623)
Authority limit	12,000	12,000
Unused authority carried forward	13,352	12,623

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 1997 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 1996 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their reported date October 25, 1996.

Price Waterhouse
Chartered Accountants

September 10, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	686	1,826	Government of Canada	326	549
Outside parties	3,678	4,338	Outside parties	512	283
Prepaid expenses	82	85	Salaries payable	1,601	1,356
Accountable advances to employees	18	7	Vacation payable	1,235	1,052
	<u>4,464</u>	<u>6,256</u>	Current portion of the allowance for employee		
Capital assets, cost (Note 3)	7,094	6,128	termination benefits	83	6
Less accumulated amortization	<u>3,792</u>	<u>1,949</u>	Deferred revenue	98	292
	<u>3,302</u>	<u>4,179</u>		<u>3,855</u>	<u>3,538</u>
			Long-term		
			Allowance for employee termination		
			benefits	955	482
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's		
			authority	(3,009)	(1,108)
			Accumulated surplus	1,024	2,582
				<u>2,956</u>	<u>6,415</u>
	<u>7,766</u>	<u>10,435</u>		<u>7,766</u>	<u>10,435</u>

The accompanying notes are an integral part of these financial statements.

Approved by:

B. SENFT

Chief Commissioner

DOUGLAS STOW

Commissioner

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF OPERATIONS **YEAR ENDED MARCH 31, 1997** (in thousands of dollars)

	1997	1996
Revenues		
Service fees	41,509	45,369
Parliamentary appropriation (Note 4)	6,381	4,959
Japanese certification	1,083	980
License fees	223	135
Information processing	152	246
	<u>49,348</u>	<u>51,689</u>
Expenses		
Salaries and employee benefits	39,203	38,656
Rent	3,543	3,432
Repairs, supplies and miscellaneous	1,964	1,408
Amortization	1,887	1,952
Travel and removal	1,461	1,070
Communications	968	897
Professional and special services	1,003	791
Employee termination benefits	490	487
Postage and freight	365	354
Loss on disposal of capital assets	22	11
Interest on drawdown		49
	<u>50,906</u>	<u>49,107</u>
Net income (loss)	<u>(1,558)</u>	<u>2,582</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES **IN FINANCIAL POSITION** **YEAR ENDED MARCH 31, 1997** (in thousands of dollars)

	1997	1996
Operating activities:		
Net income (loss) for the year	(1,558)	2,582
Add:		
Amortization	1,887	1,952
Provision for employee termination benefits	490	482
Loss on disposal of capital assets	22	11
	<u>841</u>	<u>5,027</u>
Change in other assets and liabilities	<u>2,092</u>	<u>(2,718)</u>
Net financial resources provided by operating activities	<u>2,933</u>	<u>2,309</u>
Investing activities:		
Capital assets purchased	(1,032)	(1,201)
Net financial resources used by investing activities	<u>(1,032)</u>	<u>(1,201)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	1,901	1,108
Accumulated net charge against the Fund's authority, beginning of year	<u>1,108</u>	
Accumulated net charge against the Fund's authority, end of year	<u>3,009</u>	<u>1,108</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS **YEAR ENDED MARCH 31, 1997** (in thousands of dollars)

	1997	1996
Balance, beginning of year	2,582	
Net income (loss) for the year	<u>(1,558)</u>	<u>2,582</u>
Balance, end of year	<u>1,024</u>	<u>2,582</u>

The accompanying notes are an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed by way of Supplementary Estimates to have the expenditures related to Appointments by the Governor in Council of Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the Parliamentary appropriation is \$6.55 million.

The Canadian Grain Commission exercises certain responsibilities under the following acts and associated regulations in addition to the *Canada Grain Act*:

Financial Administration Act
Grain Futures Act
Weights and Measures Act
Western Grain Transportation Act

2. Accounting policies

The financial statements have been prepared in accordance with the reporting requirements for Revolving Funds established by the Receiver General. The significant accounting policies are as follows:

Revenue recognition

Revenues are recognized in the accounting period in which they are earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Parliamentary appropriation

The Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners, the Supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures have been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

Capital assets

Capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of parliamentary appropriation.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$7.6 million at March 31, 1997. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets, cost	Balance April 1, 1996	Acquisi- tion	Disposals	Balance March 31, year
(in thousands of dollars)				
Scientific equip- ment	2,059	227		2,286
Office equipment	512	75	8	579
Operational equip- ment	186	61		247
Computer equip- ment	2,179	566	58	2,687
Leasehold improve- ments	1,192	103		1,295
	6,128	1,032	66	7,094
Accumulated amortization	Balance April 1, 1996	Amortiza- tion	Decrease	Balance March 31, 1997
(in thousands of dollars)				
Scientific equip- ment	629	600		1,229
Office equipment	150	142	6	286
Operational equip- ment	34	34		68
Computer equip- ment	771	808	38	1,541
Leasehold improve- ments	365	303		668
	1,949	1,887	44	3,792

4. Parliamentary appropriation

Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1997	1996
(in thousands of dollars)		
Salaries and employee benefits	3,587	3,416
Rentals	730	715
Repairs, supplies and miscellaneous	525	402
Capital assets	361	171
Professional and special services	150	127
Communications	131	97
Travel and removal	97	89
Postage and freight	58	60
Employee termination benefits	50	43
Interest on drawdown		10
Total expenditures paid by Parliamentary appropriation	5,689	5,130
Less capital assets charged to the balance sheet	(361)	(171)
Grain Research Laboratory Parliamentary appropriation revenues	5,328	4,959
Appointments Parliamentary appropriation revenues	1,053	
Total Parliamentary appropriation revenues ..	6,381	4,959

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	(in thousands of dollars)
Salaries and employee benefits	701
Travel and removal	89
Professional and special services	85
Communications	62
Repairs, supplies and miscellaneous	53
Rent	51
Employee termination benefits	8
Postage and freight	4
Appointments Parliamentary appropriation revenues	1,053

In 1996, these expenditures, totalling \$1,002,000, were paid directly by the Department of Agriculture and Agri-Food Canada, and are therefore not included in the comparative balances.

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
1998	2,885
1999	2,659
2000	2,426
2001	2,237
2002	2,225

6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

9. Comparative figures

Certain of the prior year's balances have been reclassified to conform with the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

AUDITOR'S REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1997 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG
Chartered Accountants

Ottawa, Canada
May 28, 1997

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1997 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The Canadian Intellectual Property Office maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. The external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

As CIPO's 1996-97 Annual Report indicates, since becoming a special operating agency within Industry Canada, CIPO has taken seriously its accountability for providing better and more efficient service to its clients. Investments in the development of CIPO employees and in the automated infrastructure needed to support them have been made possible by the Revolving Fund. Measurable changes in the timeliness of service delivery are now apparent in all product lines. Concurrently, client satisfaction is increasing. CIPO is proud of its accomplishments to date and will continue to push forward in its accountability to its clients and to the Government.

SHEILA BATCHELOR
*Commissioner of Patents and
Registrar of Trade-marks*

BRENDA SNARR
Director, Finance and Administration

July 7, 1997

Canadian Intellectual Property Office Revolving Fund —Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit for the year	(2,470)	8,583	8,277	11,393
Add items not requiring use of funds	4,908	1,409	1,974	1,247
Operating source of funds	2,438	9,992	10,251	12,640
Net capital acqui- sitions	(12,625)	(17,311)	(22,975)	(17,498)
Working capital change	737	7,860	1,233	(4,978)
Other items		(4,470)		10,375
Authority (used) provided	(9,450)	(3,929)	(11,491)	539

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority	(13,300)	(12,744)
Transfer from Treasury Board Vote 5	(209)	(1,500)
	(13,509)	(14,244)
Add PAYE charges against the appropriation account after March 31	8,285	4,908
Less amounts credited to the appropriation account after March 31	1,118	726
Net authority provided, end of year	(6,342)	(10,062)
Authority limit	15,000	25,000
Unused authority carried forward	21,342	35,062

The accompanying notes form an integral part of these financial statements.

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	390	202
Receivables			Payables		
Government of Canada	921	2,040	Government of Canada	2,323	1,568
Outside party	1,118	740	Outside party	7,641	5,382
Unbilled revenues	5,827	4,748	Deferred revenues	16,743	11,748
Prepaid expenses	20	21		27,097	18,900
	7,888	7,551	Employee termination benefits and vacation pay	1,057	713
Capital assets (Note 4)	101,447	85,545	Deferred revenues	7,390	8,180
Unbilled revenues	810	1,271		8,447	8,893
			Equity of Canada (Note 3)	74,601	66,574
	110,145	94,367	Contingencies (Note 9)	110,145	94,367

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund —Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenue	51,117	49,585
Salaries and employee benefits	29,730	27,191
Professional services	4,400	3,373
Accommodation	2,626	2,605
Amortization	1,409	1,247
Materials and supplies	1,190	828
Information	819	1,051
Communications	593	489
Repairs and maintenance	519	399
Travel	410	340
Training	341	233
Freight and postage	312	244
Rentals	185	192
	42,534	38,192
Net profit	8,583	11,393

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year (Note 3)	15,470	4,077
Net profit for the year	8,583	11,393
Balance, end of year	24,053	15,470

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net profit	8,583	11,393
Add amortization	1,409	1,247
	9,992	12,640
Changes in current assets and liabilities (Note 6)	7,860	(4,978)
Changes in other assets and liabilities		
Unbilled revenues	461	(1,034)
Employee termination benefits and vacation pay	344	475
Deferred revenues	(790)	786
	15	227
Net financial resources provided by operating activities	17,867	7,889
Investing activities:		
Capital assets		
Acquired	(17,311)	(13,583)
Contributed		(3,915)
Net financial resources used by investing activities	(17,311)	(17,498)
Financing activities:		
Contributed capital		3,915
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	556	(5,694)
Accumulated net charge against the Fund's authority account, beginning of year	12,744	18,438
Accumulated net charge against the Fund's authority account, end of year (Note 3)	13,300	12,744

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

2. Significant accounting policies

Revenue recognition

Revenues derived from processing patent, trade-mark and industrial design applications are recognized using the percentage of completion method as work progresses. Other revenues are recognized upon receipt. Fees are prescribed by various Orders-in-Council.

Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization. Capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period, beginning in 1995-96
Systems, under development	estimated useful life, beginning in year of deployment

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1997, the Treasury Board liability for CIPO employees is \$5.2 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay of \$1.1 million owing to employees at April 1, 1994 was funded by Treasury Board. Subsequent to April 1, 1994, vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

3. Equity of Canada

Equity of Canada is comprised of the following:

	1997	1996
	(in thousands of dollars)	
Accumulated net charge against the		
Fund's authority	(13,300)	(12,744)
Contributed capital	63,848	63,848
Accumulated surplus	24,053	15,470
	<u>74,601</u>	<u>66,574</u>

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Contributed capital

The Crown's accumulated contribution to the development of the TechSource automation project as at March 31, 1997 is \$63,848 which is comprised of the following:

	(in thousands of dollars)
At April 1, 1994	32,442
1995	27,491
1996	3,915
	<u>63,848</u>

These costs have been recorded as a capital asset (Note 4) and contributed capital. It is the intention of CIPO to amortize contributed capital to accumulated surplus/(deficits) once the TechSource systems are in use.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448.

4. Capital assets and accumulated amortization

	Cost March 31, 1996	Acquisitions	Cost March 31, 1997	Accumulated amortization	Net carrying value
	(in thousands of dollars)				
Leasehold improvements	4,171	674	4,845	1,188	3,657
Software	283	53	336	154	182
Hardware	2,987	968	3,955	1,280	2,675
Equipment	55	18	73	19	54
Furniture	1,462	6	1,468	122	1,346
Systems					
INTREPID	2,834	641	3,475	144	3,331
Systems under development					
TechSource	74,990	14,641	89,631		89,631
Other	261	310	571		571
Total	<u>87,043</u>	<u>17,311</u>	<u>104,354</u>	<u>2,907</u>	<u>101,447</u>

Of the systems under development balance, \$63,848 relates to departmental appropriated funds for the TechSource patent automation project. These are accounted for as contributed capital. The accumulated amortization and net carrying value for 1996 were \$1,498 and \$85,545 respectively.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

5. Contractual obligations

TechSource

CIPO has contracted IBM Canada to produce a turn-key patent automation system by 1997-98, the final year of the contract. Amounts committed in 1997-98 comprise:

	(in thousands of dollars)
Prime contract	2,628
Ongoing facilities maintenance	369
	<u>2,997</u>

Leases

CIPO leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1998	3,026
1999	2,833
2000	2,754

6. Changes in working capital

Components of the change in working capital include:

	1997	1996
	(in thousands of dollars)	
Accounts receivable	741	(32)
Unbilled revenues	(1,079)	987
Prepaid expenses	1	(21)
Deposit accounts	188	116
Accounts payable	3,014	(5,878)
Deferred revenues	4,995	(150)
	<u>7,860</u>	<u>(4,978)</u>

7. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

8. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

9. Contingencies

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

Canadian Intellectual Property Office **Revolving Fund —Concluded**

NOTES TO FINANCIAL STATEMENTS—Concluded

10. Income taxes

CIPO is not subject to income taxes.

11. Segmented information

	Patents		Trademarks		Unallocated		Total	
	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96
	(in thousands of dollars)							
Revenues	36,740	34,243	13,292	14,172	1,085	1,170	51,117	49,585
Operating expenses	17,374	15,189	6,216	5,859	1,136	1,056	24,726	22,104
Operating profit (loss)	19,366	19,054	7,076	8,313	(51)	114	26,391	27,481
Corporate expenses	10,396	8,915	6,952	6,778	460	395	17,808	16,088
Net profit (loss)	8,970	10,139	124	1,535	(511)	(281)	8,583	11,393
Identifiable assets								
Financial assets	1,945	2,697	6,712	6,060	41	65	8,698	8,822
Capital assets	97,295	81,261	6,645	5,514	414	268	104,354	87,043
Accumulated amortization	(1,934)	(1,048)	(890)	(404)	(83)	(46)	(2,907)	(1,498)

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Services Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

A. GRAHAM
Senior financial officer

July 23, 1997

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year		(614)		995
Add items not requiring use of funds	150	168	150	37
Operating sources of funds	150	(446)	150	1,032
Net capital acquisitions	(150)	(121)	(150)	(287)
Working capital change		142		359
Other items		(142)		(359)
Authority provided		(567)		745

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority	(2,908)	(3,325)
Add PAYE charges against the appropriation account after March 31	1,320	1,977
Less amounts credited to the appropriation account after March 31	463	1,270
Net authority provided, end of year	(2,051)	(2,618)
Authority limit	2,000	2,000
Unused authority carried forward	4,051	4,618

Canadian Pari-Mutuel Agency Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1997
(in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	463	1,271	Outside parties	1,320	1,977
Accountable advance to employees	18	15	Accounts payable	117	122
	481	1,286	Vacation pay		
				1,437	2,099
Capital assets, appraisal plus additions			Long-term		
at cost (Note 3)	2,000	2,075	Allowance for employee termination benefits	406	406
Less accumulated amortization	1,237	1,258			
	763	817			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,908)	(3,325)
			Accumulated surplus	2,309	2,923
				(599)	(402)
				1,244	2,103
	1,244	2,103			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Pari-mutuel levy	13,796	14,656
Others	14	7
	13,810	14,663
Operating expenses		
Personnel		
Salaries and wages	2,867	2,923
Contribution to employee benefit plans	538	477
Allowance for employee termination benefits	(8)	(102)
Transportation and communications	565	532
Information	34	25
Professional and special services		
Drug control	5,061	5,007
Race patrol	3,150	2,828
Photo finish	657	695
Drug research	581	581
Other professional and special services	414	190
Rentals	169	173
Purchased repairs and maintenance	26	23
Utilities, materials and supplies	193	176
Miscellaneous	2	1
Loss on disposal of capital assets	15	
Amortization	160	139
Total expenditures	14,424	13,668
Net (loss) income	(614)	995

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year	2,923	1,928
Net (loss) income for the year	(614)	995
Balance, end of year	2,309	2,923

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net (loss) income before extraordinary items	(614)	995
Add:		
Amortization	160	139
Loss on disposal of capital assets	16	
Allowance for employee termination benefits	(8)	(102)
	(446)	1,032
Change in current assets and liabilities	142	359
Change in other assets and liabilities		(30)
Payments on and change in allowance for employee termination benefits	8	102
Net financial resources provided by operating activities	(296)	1,463
Investing activities:		
Capital assets:		
Purchased	(121)	(287)
Net financial resources used by investing activities	(121)	(287)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(417)	1,176
Accumulated net charge against the Fund's authority account, beginning of year	3,325	2,149
Accumulated net charge against the Fund's authority account, end of year	2,908	3,325

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	260	24	10	274
Electronic data pro- cessing equipment...	1,003	97	135	965
Automotive	138		51	87
Buildings	575			575
Land	99			99
	<u>2,075</u>	<u>121</u>	<u>196</u>	<u>2,000</u>

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	178	17	9	186
Electronic data pro- cessing equipment...	726	105	120	711
Automotive	114	15	52	77
Buildings	240	23		263
	<u>1,258</u>	<u>160</u>	<u>181</u>	<u>1,237</u>

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 4 of these financial statements. These termination costs have been totally absorbed by this Fund, along with the corresponding and substantial annual carrying charges (interest) on these costs. The significant improvement in cash flow this fiscal year has enabled CAC to carry these costs and continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1997 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rest with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias, financial audits in support of these financial statements have been conducted on behalf of the Audit and Review Committee of the Department.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the agency.

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:

JANE S. BILLINGS
Chief executive officer

BERNIE McLEAN
*Director General
Corporate Services,
International Services and Marketing*

August 12, 1997

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(235)	1,604	2,036	(2,069)
Add items not requiring use of funds	1,275	1,108	1,084	1,770
Operating source (use) of funds	1,040	2,712	3,120	(299)
Net capital acquisitions	(300)	(878)	(844)	(497)
Working capital change		2,291	(80)	(2,979)
Other items		(3,935)		1,600
Authority provided (used)	740	190	2,196	(2,175)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit (debit) in the accumulated net charge against the Fund's authority account	21,551	25,676
1991-92 operating transactions carried forward ⁽¹⁾	4,899	4,899
	26,450	30,575
Add PAYE charges against the appropriation account after March 31	25,739	14,578
Less amounts credited to the appropriation account after March 31	28,385	21,159
Net authority used (provided), end of year	23,804	23,994
Authority limit	30,000	30,000
Unused authority carried forward	6,196	6,006

(1) The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the Fund's ANCAFA account. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were debited to the Supply Revolving Fund. Therefore, the net authority used in the Accounts of Canada was erroneously increased by \$4,899,387.

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1997 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

August 13, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	8,870	5,971
Service billings	25,629	17,770	Outside parties	15,417	8,144
Other	2,904	2,876		24,287	14,115
Outside parties	157	163	Allowance for employee termination benefits	1,396	1,184
	28,690	20,809		25,683	15,299
Capital assets, at cost (Note 3)	5,825	5,241	EQUITY OF CANADA		
Less accumulated amortization	3,915	3,313	Accumulated net charge against the Fund's authority	21,551	25,676
	1,910	1,928	Accumulated deficit	(16,634)	(18,238)
				4,917	7,438
	30,600	22,737		30,600	22,737

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF INCOME AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues	75,171	59,713
Cost of subcontracting and related travel	45,956	31,525
Net revenues	29,215	28,188
Operating expenses		
Salaries and employee benefits	19,727	20,211
Professional and special services	2,115	1,811
Accommodation	1,721	2,287
Amortization	914	1,381
Repairs, supplies and miscellaneous	856	494
Interest	562	805
Communications	339	347
Provision for employee termination benefits	212	208
Travel and removal	137	136
Information	79	83
Rental of equipment	68	106
Freight	42	57
	26,772	27,926
Profit from operations	2,443	262
Work force adjustment		
Salaries and other costs, including interest (Note 4)	839	2,331
Net income (loss) for the year	1,604	(2,069)
Accumulated deficit, beginning of year	(18,238)	(16,169)
Accumulated deficit, end of year	(16,634)	(18,238)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Funds provided by (used in)		
Operating activities:		
Net income (loss) for the year	1,604	(2,069)
Add:		
Amortization	914	1,381
Loss (gain) on disposal of capital assets	(18)	173
Increase in provision for employee termination benefits	212	216
	2,712	(299)
Changes in current assets and liabilities	2,291	(2,979)
Net financial resources provided by (used in) operating activities	5,003	(3,278)
Investing activities:		
Capital assets		
Purchases	(918)	(518)
Proceeds from disposals	40	21
Net financial resources used in investing activities	(878)	(497)
Net financial resources provided (used), during the year	4,125	(3,775)
Accumulated net charge against the Fund's authority account, beginning of year	(25,676)	(21,901)
Accumulated net charge against the Fund's authority account, end of year	(21,551)	(25,676)

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee for services basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under paragraphs 7(3)(a), (b) and (f) of the *Department of Supply and Services Act*.

Advances drawn under these authorities are subject to interest under some circumstances.

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

2. Significant accounting policies

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Amortization

Capital assets are depreciated commencing the month after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	3 years
Printing equipment	5 years
Other	10 years

Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1992. No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$5,800,000 represent an obligation of CAC and will be funded by the Treasury Board.

3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposals	Balance end of year
(in thousands of dollars)				
Furniture	734	27	244	517
EDP equipment and software	4,328	868	86	5,110
Printing equipment	68			68
Other	111	23	4	130
	5,241	918	334	5,825

Accumulated amortization	Balance beginning of year	Increase in amortiza- tion	Decrease	Balance end of year
(in thousands of dollars)				
Furniture	248	444	230	462
EDP equipment and software	2,948	446	80	3,314
Printing equipment	53	14		67
Other	64	10	2	72
	3,313	914	312	3,915

4. Public service restructuring

In 1994-95, the Government took specific measures to reduce employment in the public sector over the next three years. These measures include early retirement incentives and cash-based departure incentives.

5. Insurance

CAC, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

6. Contractual commitments

CAC leases its premises and office equipment under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1998	1,152
1999	1,136
2000	761
2001	51
2002	51

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements has not been examined by an external auditor.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Although CORCAN operates under

financial systems different from Correctional Service Canada (CSC), its fixed assets are still recorded in CSC financial system. CORCAN has developed and implemented its own fixed assets computerized system. We are presently in process of taking the physical count of fixed assets. The physical stocktaking will be done yearly thereafter.

Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL
Comptroller

THOMAS TOWNSEND
Chief executive officer

August 25, 1997

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(434)	185	100	(2,506)
Add items not requiring use of funds	4,358	2,781	3,560	3,462
Operating source of funds	3,924	2,966	3,660	956
Net capital acquisitions	(2,393)	(2,167)	(4,000)	(886)
Working capital change	(3,729)	(2,985)	(2,910)	4,832
Changes in balance sheet long-term items				
Termination benefits	(369)	(299)	(400)	(525)
Deferred charges	(260)	(26)	(250)	(486)
Cash (used) provided	(2,827)	(2,511)	(3,900)	3,891
Net adjustments to convert to modified cash accounting basis		2,630		(2,957)
Authority used	(2,827)	119	(3,900)	934

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	32,697	30,185
Add PAYE charges against the appropriation account after March 31	10,917	8,893
Less:		
Amounts credited to the appropriation account after March 31	16,147	11,385
Transfer from TB Vote 5		394
Other items	795	509
Net authority used, end of year	26,672	26,790
Authority limit	45,000	45,000
Unused authority carried forward	18,328	18,210

CORCAN Revolving Fund—Continued**BALANCE SHEET AS AT MARCH 31, 1997**

(in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada	16,804	11,141	Government of Canada	5,118	5,182
Outside parties	2,044	2,060	Outside parties	6,115	3,613
Less allowance for doubtful accounts	148	16	Deferred revenues	185	370
	18,700	13,185		11,418	9,165
Inventories (Note 3)	11,219	11,871	Long-term		
Livestock	3,032	2,726	Employee termination benefits	1,245	1,241
Other	188	120		12,663	10,406
	33,139	27,902			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	25,586	23,418	Contributed capital	10,086	10,086
Less accumulated amortization	13,709	11,370	Accumulated net charge against the		
	11,877	12,048	Fund's authority	32,697	30,186
Other			Accumulated deficit	(9,521)	(9,706)
Deferred charges less amortization	909	1,022		23,176	20,480
	45,925	40,972		45,925	40,972

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1997**

(in thousands of dollars)

	1997	1996
Revenues		
Agribusiness (including Forestry)	10,848	9,953
Graphics	2,201	1,709
Textile	4,216	4,418
Manufacturing	17,852	15,688
Construction activities	14,669	6,021
Training and correctional activities	17,420	16,795
Total revenues	67,206	54,584
Expenses		
Cost of goods sold		
Agribusiness (including Forestry)	11,584	11,634
Graphics	2,935	1,876
Textile	4,016	4,849
Manufacturing	17,644	17,216
Construction activities	13,898	4,994
	50,077	40,569
Gross margin	17,129	14,015
Operating expenses	8,012	7,339
Selling and marketing expenses	3,183	2,892
Administrative expenses	4,573	5,840
Cost of capital	1,325	1,750
	17,093	17,821
Net operating loss	36	(3,806)
Other revenues (Note 7)	149	1,300
Net income (loss)	185	(2,506)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1997**

(in thousands of dollars)

	1997	1996
Balance, beginning of year	(9,706)	(7,200)
Net profit (loss) for the year	185	(2,506)
Balance, end of year	(9,521)	(9,706)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES
IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1997
(in thousands of dollars)

	1997	1996
Operating activities:		
Net profit (loss) for the year	185	(2,506)
Add:		
Provision for termination benefits	303	325
Amortization	2,339	2,986
Amortization of deferred charges	139	151
	2,966	956
Changes in current assets and liabilities	(2,985)	4,833
Changes in other assets and liabilities		
Deferred charges	(26)	(486)
Payments on and changes in provision for employee termination benefits	(299)	(525)
Net financial resources provided (used) by operating activities	(344)	4,778
Investing activities:		
Capital assets purchased	(2,167)	(886)
Net financial resources provided (used) by investing activities	(2,167)	(886)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(2,511)	3,892
Accumulated net charge against the Fund's authority account, beginning of year	(30,186)	(34,078)
Accumulated net charge against the Fund's authority account, end of year	(32,697)	(30,186)

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

Pension plan

Employees of CORCAN, an Agency within the Correctional Services Canada financed through the CORCAN Revolving Fund, are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost and raw materials at cost.

Recognition of revenues and expenses

Revenues and expenses are recognized in the year in which they occur, regardless as to when they are paid.

CORCAN Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Inventories

	1997	1996
	(in thousands of dollars)	
Raw materials (based on actual costs)	5,544	4,784
Work in progress (based on standard costs) . . .	199	371
Finished goods (based on standard costs)	5,476	6,716
	11,219	11,871

4. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisi- tions	Disposals and adjustments	Balance at end of year
Capital assets	(in thousands of dollars)			
Plant and equipment	17,586	1,364	1,567	20,517
Office furniture and equipment	842	117	2	961
Computer equipment	2,502	581		3,083
Vehicle fleet	2,489	128	(1,591)	1,026
	23,419	2,190	(22)	25,587
Accumulated amortization	Balance at beginning of year	Amortiza- tion	*Adjus- tments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	7,897	2,330	(201)	10,026
Office furniture and equipment	171	85	126	382
Computer equipment	2,240	373	(138)	2,475
Vehicle fleet	1,062	54	(290)	826
	11,370	2,842	(503)	13,709

* In fiscal year 1996-97 CORCAN has developed the fixed assets module of the existing business integrated financial system. The implementation will be finalized during 1997-98. As part of this development, CORCAN has reclassified some of the capital assets already in the books. As a result of these changes the net value of total assets is higher than it would have been had the original entries been kept.

5. Current liabilities

The details of the current liabilities are as follows:

	1997	1996
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables	1,129	953
Employee benefits to transfer to Treasury Board		
Employee benefit plans	732	729
Health insurance benefits	1,832	1,637
	2,564	2,366
Tax collected—Revenue Canada	99	113
Interest payable—Finance	1,325	1,750
	5,117	5,182
Outside parties	6,115	3,614
Deferred revenues	185	370
	11,417	9,166

6. Changes in the presentation of the statements of operations

In fiscal year 1996-97, CORCAN has restructured its business lines. The 1995-96 figures were reclassified accordingly for comparison purposes.

7. Other revenues

CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant started in 1993-94 and is the exclusive property of CORCAN. The revenues generated from the sale of the rights are calculated on a 50 percent declining balance method. The total revenues to be amortized are \$2,875,000.

CORCAN has received funds from Treasury Board for the payment of employee termination benefits earned in other federal departments.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services in accordance with Treasury Board policies, the *Defence Production Act*, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the *Public Accounts of Canada* and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for the integrity and objectivity of these statements rests with Government Operational Service. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1996-97.

G. BERGERON

A/Director General, Finance

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service*

July 9, 1997

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY

MARCH 31, 1997

(in thousands of dollars)

	1997	1996
Joint authority limit	(1) 100,000	100,000 (1)
Less authority limit applied to the Defence Production Loan Account		1,724
Plus forgiveness of debt due to Crown from CAE Aircraft Limited		1,724
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY

MARCH 31, 1997

(in thousands of dollars)

	1997	1996
Joint authority limit	(1) 100,000	100,000 (1)
Less authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.

- (b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

- (c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1996 and 1997 there were no transactions that applied to (a), (b) and (c).

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management.

Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by an external auditor. Its role is to express an informed judgment as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

DAVID BICKERTON
Director General, Finance
(Senior full-time financial officer)

RICHARD FADDEN
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

August 26, 1997

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net income				
(loss)	30	1,382	(311)	298
Add items not requiring use of funds—				
Amortization	158	197	881	170
Operating source of funds	188	1,579	570	468
Net capital acqui- sitions	(100)	(47)	(599)	(293)
Working capital change	(600)	407	(373)	(4,234)
Other items		(764)		2,064
Authority provided (used)	(512)	1,175	(402)	(1,995)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	1,704	3,649
Add PAYE charges against the appropriation account after March 31	1,750	1,344
Less amounts credited to the appropriation account after March 31	1,287	1,651
Net authority used, end of year	2,167	3,342
Authority limit	8,000	8,000
Unused authority carried forward	5,833	4,658

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1997 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

The accounts for the year ended March 31, 1996, shown for comparative purposes, were reported on by other auditors.

RAYMOND, CHABOT, MARTIN, PARÉ
Chartered Accountants

Ottawa, Canada
July 31, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada	2,222	1,801	Government of Canada	1,227	2,343
Outside parties	1,629	2,353	Outside parties	1,195	815
Inventory (Note 4)	1,736	1,525	Deferred revenues	809	73
Work in process	430	744		3,231	3,231
Prepaid expenses	10	11			
	6,027	6,434			
Capital (Note 5)			Long-term		
At cost	978	931	Termination benefits payable	52	46
Less accumulated amortization	487	290			
	491	641			
			EQUITY OF CANADA		
			Contributed capital	434	434
			Accumulated net charge against the Fund's authority	1,704	3,649
			Accumulated surplus (deficit)	1,097	(285)
				3,235	3,798
	6,518	7,075		6,518	7,075

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Product revenues	10,248	9,430
Services revenues	3,519	4,191
Consulting revenues	3,027	1,911
	16,794	15,532
Cost of product sales (Note 6)	2,445	2,859
Income before direct and indirect expenses	14,349	12,673
Direct expenses		
Salaries	3,274	3,071
Employee benefits	582	561
Transportation and communication	893	798
Information	337	237
Professional and special services	3,834	2,592
Rentals	396	388
Purchased repair and upkeep	792	698
Utilities, materials and supplies	529	1,081
Other expenditures	5	1
	10,642	9,427
Indirect expenses		
Corporate services	578	959
Occupancy	549	814
Sector services	831	788
Amortization	197	170
Provision for employee termination benefits	13	25
Interest	157	192
	2,325	2,948
Total expenses	12,967	12,375
Net income	1,382	298

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Deficit, beginning of year	(285)	(583)
Net income	1,382	298
Surplus (deficit), end of year	1,097	(285)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net income	1,382	298
Add amortization	197	170
	1,579	468
Working capital change	407	(4,234)
Changes in provision for employee termination benefits	6	23
Net financial resources provided (used) by operating activities	1,992	(3,743)
Investing activities:		
Capital assets purchased (Note 5)	(47)	(293)
Net financial resources used by investing activities	(47)	(293)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	1,945	(4,036)
Accumulated net charge against the Fund's authority account, beginning of year	(3,649)	387
Accumulated net charge against the Fund's authority account, end of year	(1,704)	(3,649)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

2. Significant accounting policies

(a) Revenue recognition

Revenues are usually recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

(b) Inventory

Inventory of maps is valued at the lower of cost or net realization value and the cost is determined using the weighted average printing cost of each title.

(c) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

Capital assets are amortized on a straight-line basis over their estimated useful lives, starting in the month after acquisition. The useful life of the assets is as follows:

EDP equipment	5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years

(d) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of the Department whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to April 1, 1994, establishment date of Geomatics Canada Revolving Fund is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

(f) Corporate and sector overhead

Corporate and sector overhead includes administrative, management and other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates driven by the number of employee (salary) or the number of business units (sector or sector's components).

(g) Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Accounts receivable

The outside parties receivables are as follows:

	1997	1996
	(in thousands of dollars)	
Receivables	1,663	2,383
Allowance for doubtful accounts	(34)	(30)
Total	1,629	2,353

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Inventory

The inventory on hand includes maps printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of goods sold when sales occur.

	1997	1996
	(in thousands of dollars)	
Topographic maps	1,287	1,143
Aeronautical maps	405	349
Geographic maps	44	33
Total	1,736	1,525

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP equipment	625	47		672
Furniture	177			177
Instruments	3			3
Mechanical equip- ment	35			35
Office equipment	79			79
Vehicles	12			12
Total	931	47		978

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP equipment	193	147		340
Furniture	57	29		86
Instruments	1			1
Mechanical equip- ment	16	8		24
Office equipment	17	10		27
Vehicles	6	3		9
Total	290	197		487

6. Information by activity

	1997			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	3,956	485	1,311	5,752
External customers	6,292	3,034	1,716	11,042
Total revenues	10,248	3,519	3,027	16,794
Cost of product sales	2,445			2,445
Income before direct and indirect expenses	7,803	3,519	3,027	14,349
Direct expenses	5,118	2,963	2,561	10,642
Indirect expenses	1,672	338	315	2,325
Total expenses	6,790	3,301	2,876	12,967
Net income	1,013	218	151	1,382

Identifiable assets				
Financial assets	4,197	821	1,009	6,027
Capital assets	421	60	10	491
Capital expenditures	47			47
Amortization	182	12	3	197

	1996			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	1,597	423	1,299	3,319
External customers	7,833	3,768	612	12,213
Total revenues	9,430	4,191	1,911	15,532
Cost of product sales	2,859			2,859
Income before direct and indirect expenses	6,571	4,191	1,911	12,673
Direct expenses	4,240	3,602	1,585	9,427
Indirect expenses	2,298	276	374	2,948
Total expenses	6,538	3,878	1,959	12,375
Net income (loss)	33	313	(48)	298

Identifiable assets				
Financial assets	3,611	1,768	1,055	6,434
Capital assets	558	72	11	641
Capital expenditures	280	13		293
Amortization	104	63	3	170

The cost of product sales refers only to the map products, which account for 67 percent of total revenues for this segment (71 percent in 1996).

Geomatics Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

7. Subsequent event

In accordance with Cabinet decisions arising out of Canada Communication Group (CCG) privatization and the Mapping Integration Study, Public Works and Government Services (PWGS) has transferred to Geomatics Canada Revolving Fund (GCRF) on April 1, 1997 the operation of the cartographic printing unit. The transaction involves the transfer of employees, inventory and assets currently used by CCG in the cartographic printing operations.

Following the agreement between the two parties, GCRF has reimbursed to PWGS, in July 1997, an amount of \$360,931 representing the net book value of the assets transferred as well as adjustment for salaries and employee benefits.

The printing presses have been re-evaluated at the market value as of April 1, 1997 for an amount of \$954,909 which value will be reflected into the contributed capital section of the Equity of Canada as per the directives received from Treasury Board Secretariat.

8. Fair value of financial instruments

The following method was used to determine the estimated fair value of short-term financial instruments. Accounts receivable and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying amount given that they will mature shortly.

9. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services (GTIS) Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed

regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

G. BERGERON

*Acting Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)*

September 10, 1997

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net operating profit (loss)	1,306	16,574	(1,381)	10,151
Add items not requiring use of funds	6,400	7,751	5,914	7,204
Operating source of funds	7,706	24,325	4,533	17,355
Net capital acquisitions	(9,995)	(23,954)	(5,914)	(5,996)
Working capital change		(8,059)		(18,283)
Other items		(4,928)		30,079
Authority provided (used)	(2,289)	(12,616)	(1,381)	23,155

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	14,504	4,974
Add PAYE charges against the appropriation account after March 31	35,268	33,976
Less amounts credited to the appropriation account after March 31	60,990	62,784
Net authority provided, end of year	(11,218)	(23,834)
Authority limit	64,000	64,000
Unused authority carried forward	75,218	87,834

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1997 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 21, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	64,830	62,278	Government of Canada	3,855	3,975
Outside parties	6,823	2,492	Outside parties		
	71,653	64,770	Accounts payable	31,450	30,091
Inventories	1,379	969	Accrued salaries and benefits	3,756	3,781
Prepaid expenses	77	5	Current portion of the provision for		
	73,109	65,744	employee termination benefits	206	821
			Current portion of the allowance for		
Capital (Note 3)			compensation	351	2,054
At cost	47,889	24,188		39,618	40,722
Less accumulated amortization	16,134	9,708			
	31,755	14,480	Long-term		
Other			Provision for employee termination benefits	9,650	9,784
Deferred charges		128	Allowance for compensation		354
				9,650	10,138
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	14,504	4,974
			Accumulated surplus	41,092	24,518
				55,596	29,492
	104,864	80,352		104,864	80,352

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Telecommunication revenues	191,720	198,525
Cost of sales	161,571	164,812
Gross operating profit	30,149	33,713
Revenues—Informatics and other	183,505	156,743
Expenses		
Salaries and employee benefits (Note 6)	79,234	80,870
Provision for employee termination benefits	(25)	1,445
Telecommunications, freight and travel	9,638	8,600
Information	757	556
Professional and special services	65,075	43,158
Occupancy costs	7,686	8,172
Rentals	12,385	9,902
Purchased repairs and upkeep	12,123	18,176
Utilities, materials and supplies	4,051	4,356
Amortization	5,753	2,980
Interest on drawdown	101	222
Loss on disposal of capital assets	35	12
All other expenditures	267	621
	197,080	179,070
Operating profit before other expenses	16,574	11,386
Other expenses		
Provision for compensation (Note 5)		1,235
Net operating profit	16,574	10,151

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year	24,518	14,367
Net operating profit	16,574	10,151
Balance, end of year	41,092	24,518

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net operating profit	16,574	10,151
Add:		
Provision for employee termination benefits	(25)	1,445
Provision for compensation		1,235
Amortization of capital assets—Non-recoverable portion	5,753	2,980
Amortization of capital assets—Recoverable from OGD's	889	826
Amortization of deferred charges	128	706
Loss on disposal and adjustments to capital assets	37	12
	23,356	17,355
Working capital change	(8,469)	(18,284)
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(354)	(4,506)
Payments on and change in provision for employee termination benefits	(109)	(5,138)
Net financial resources (used) provided by operating activities	14,424	(10,573)
Investing activities:		
Capital assets: (Note 3)		
Acquisitions	(23,954)	(5,997)
Net financial resources used by investing activities	(23,954)	(5,997)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(9,530)	(16,570)
Accumulated net charge against the Fund's authority account, beginning of year	(4,974)	11,596
Accumulated net charge against the Fund's authority account, end of year	(14,504)	(4,974)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92*. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). In addition to providing telecommunications facilities and services, GTIS now provides information management and technology services for all federal departments and agencies. As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions are processed through the GTIS Revolving Fund.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Inventories

This account includes computer equipment held by a third party on behalf of GTIS Revolving Fund. The inventory is valued at cost.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1994 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

An expenditure which extends the economic life of an asset or increases its capacity is capitalized.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives, from the month the asset becomes operational on the following basis:

<u>Assets</u>	<u>Estimated useful economic life</u>
Automobiles	3 years
Office equipment	5 years
Furniture and fixtures	10 years

Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over a period of 3-5 years.

Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized in accordance with the terms of the contract.

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits is recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next year. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Reclassification of comparative figures	Restated balance beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)					
Office equipment	20,040		20,040	23,358	(251)	43,147
Furniture and fixtures	804		804	337		1,141
Automobiles	111		111			111
Telecommunications equipment	4,202	(969)	3,233	259	(2)	3,490
	25,157	(969)	24,188	23,954	(253)	47,889
Accumulated amortization	Balance at beginning of year	Reclassification of comparative figures	Restated balance beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)					
Office equipment	(7,699)		(7,699)	(5,577)	216	(13,060)
Furniture and fixtures	(453)		(453)	(163)		(616)
Automobiles	(96)		(96)	(13)		(109)
Telecommunications equipment	(1,460)		(1,460)	(889)		(2,349)
	(9,708)		(9,708)	(6,642)	216	(16,134)
Net	15,449	(969)	14,480		(37)	31,755

4. Transfer of regional employees capital assets and amortization

Capital assets reflecting the transfer of regional employees from the informatics groups of Public Works and Government Services Canada are not recorded in the fiscal year ended March 31, 1997. A major review of the capital assets policies and systems will resolve the capital assets transfer issue.

5. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The 1995-96 provision represents the estimated costs over the next two years excluding severance pay and unused vacation pay which are recorded separately.

6. Salaries and employee benefits

Workforce adjustment costs of \$2,948,047 incurred during 1996-97, and \$7,239,000 incurred during 1995-96 were applied to the following liability accounts:

	1997	1996
	(in thousands of dollars)	
Allowance for compensation	2,057	4,937
Employee termination benefits	724	2,027
Accrued salaries and benefits	167	275
	2,948	7,239

7. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets and liabilities for termination benefits were assumed by the Government Telecommunications and Informatics Services Revolving Fund. From April 1, 1994, an amount of \$5,627,596 representing net liabilities assumed by the Fund was charged to the Fund's accumulated net charge against the Fund's authority. Assets and liabilities were assumed at their estimated net book value.

	1997	1996
	(in thousands of dollars)	
Assets:		
Capital assets (net of amortization)	2,551	2,551
Liabilities:		
Employee termination benefits	8,179	8,179
Net liabilities assumed	5,628	5,628

Government Telecommunications and Informatics Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS —Concluded

8. Discontinued operations—Transfer of the operational support to PWGS activities:

Pending Treasury Board approval, the operational support to PWGS activities by the GTIS Revolving Fund will be transferred to the Supply and Services appropriation on April 1, 1998.

The condensed operating results of the transferred business as per the approved 1997-98 Annual Reference Level Update (ARLU) is as follows:

	(in thousands of dollars)
Revenues	137,402
Operating expenses	137,402
Net operating contribution	nil

The assets and liabilities of the transferred business segment are not determinable at this time.

9. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

The accounting system and financial statements of the Fund have evolved over the years to meet changing conditions and, more recently, to implement a departmental recommendation to improve the cost accounting system. This improvement now permits more accurate and equitable billings for Government departments and other customers. There is also a study in progress of fee structures and rates of which the results should be implemented in the next fiscal year.

Approved by:

MARINA DARVEAU

*Chief, Financial Administration
(Senior full-time financial officer)*

MARYSE CHARBONNEAU

*Director, Administration
(Senior financial officer)*

July 11, 1997

National Film Board—Continued

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997

	1997		1996	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(70,632,416)		(83,551,551)
Less items not requiring use of funds		522,511		11,440,263
Operating source of funds	(64,809,000)	(70,109,905)	(70,176,000)	(72,111,288)
Net capital acquisitions		(2,680,933)	(5,313,000)	(5,146,100)
Authority used	(64,809,000)	(72,790,838)	(75,489,000)	(77,257,388)
Statutory authority				
Working capital change	(375,000)	(807,247)	(375,000)	4,265,640
Other items		903,812		(2,417,838)
Authority used	(375,000)	96,565	(375,000)	1,847,802
Total authority used	(65,184,000)	(72,694,273)	(75,864,000)	(75,409,586)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997

	1997	1996
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	9,427,288	12,039,118
Add PAYE charges against the account after March 31	8,232,908	9,583,372
Less amounts credited to the account after March 31	448,022	894,673
Net authority used, end of the year	17,212,174	20,727,817
Authority limit	25,000,000	25,000,000
Unused authority carried forward	7,787,826	4,272,183

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1997 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *National Film Act* and the by-laws of the Board.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 11, 1997

BALANCE SHEET AS AT MARCH 31, 1997

	1997	1996		1997	1996
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	40,720	285,552	Accounts payable		
Accounts receivable			Government of Canada	3,264,341	2,873,794
Government of Canada	104,616	647,904	Outside parties	4,899,752	6,734,130
Outside parties	3,290,313	3,001,830	Accrued salaries and vacations	1,275,295	1,332,395
Inventories (Note 3)	682,453	1,072,086	Advances on productions	49,024	239,325
Deposits	304,157	394,912	Obligation for employee termination		
Prepaid expenses	551,303	444,732	benefits (Note 5)	5,090,000	9,500,000
	4,973,562	5,847,016		14,578,412	20,679,644
Capital assets (Note 4)			Long-term liabilities		
Cost	47,695,075	50,031,886	Obligation under capital leases		
Less accumulated amortization	33,737,250	32,667,064	(Note 6)	91,311	109,929
	13,957,825	17,364,822	Provision for employee termination		
			benefits	3,882,914	5,009,183
				3,974,225	5,119,112
				18,552,637	25,798,756
			Commitments and contingencies (Notes 12 and 13)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	9,427,287	12,039,118
			Accumulated deficit (Note 8)	(9,048,537)	(14,626,036)
				378,750	(2,586,918)
	18,931,387	23,211,838		18,931,387	23,211,838

Approved by Management:

MARYSE CHARBONNEAU

Director Administration

SANDRA MACDONALD

Government Film Commissioner

Approved by the Board:

JOHN DOUGLAS KENNY

Member

MICHELLE COURCHESNE

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	31,475,909	30,199,813
Sponsored production	891,210	1,183,114
Marketing of films and other forms of visual presentations	3,643,644	7,561,760
	36,010,763	38,944,687
French programming		
Production of films and other forms of visual presentations		
Board's program	20,036,082	18,966,203
Sponsored production	784,830	906,478
Marketing of films and other forms of visual presentations	2,170,830	4,095,860
	22,991,742	23,968,541
International programming		
Marketing of films and other forms of visual presentations	2,131,248	2,394,928
General services		
Distribution and other services	7,532,322	11,414,507
Research and development	750,385	872,013
	8,282,707	12,286,520
Management and administration	6,912,100	8,260,190
Cost of operations before employee termination benefits	76,328,560	85,854,866
Employee termination benefits (Note 5)	2,715,615	7,414,136
Cost of operations after employee termination benefits	79,044,175	93,269,002
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	891,210	1,191,828
French programming	784,830	964,935
Film prints, rentals and royalties		
Canadian distribution	2,468,092	2,997,849
International distribution	2,986,571	3,289,690
Services and miscellaneous	1,281,057	1,273,149
	8,411,760	9,717,451
Net cost of operations for the year	70,632,415	83,551,551

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Balance, beginning of year	14,626,036	9,419,627
Net cost of operations for the year	70,632,415	83,551,551
	85,258,451	92,971,178
Parliamentary appropriation—Operations	(76,209,914)	(78,345,142)
Balance, end of year	9,048,537	14,626,036

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Operating activities		
Net cost of operations for the year	(70,632,415)	(83,551,551)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Obligation for employee termination benefits	(3,450,000)	5,400,000
Amortization	5,993,297	6,378,527
Loss (gain) on disposal of capital assets	106,713	(144,673)
Decrease in the provision for employee termination benefits	(2,086,268)	(200,445)
(Decrease) increase in the provision of accrued vacations	(41,230)	6,854
	(70,109,903)	(72,111,288)
(Decrease) increase in the funded components of working capital	(807,247)	4,265,640
	(70,917,150)	(67,845,648)
Investing activities		
Acquisition of capital assets	(3,058,949)	(5,180,164)
Acquisition under capital leases	(94,798)	(192,148)
Proceeds from disposal of capital assets	460,734	236,474
	(2,693,013)	(5,135,838)
Financing activities		
Parliamentary appropriation	72,790,837	77,257,388
Decrease in the net book value of capital assets, net of obligation under capital leases	3,419,077	1,087,754
	76,209,914	78,345,142
Obligation under capital leases	94,798	192,148
Payments on obligations under capital leases	(82,718)	(202,410)
	76,221,994	78,334,880
Decrease for the year	(2,611,831)	(5,353,394)
Balance, beginning of year	12,039,118	17,392,512
Balance, end of year	9,427,287	12,039,118

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

Through a revolving fund, a permanent authority from Parliament allows the Board to make payments out of the Consolidated Revenue Fund for working capital, and for interim financing of operating costs and of capital asset acquisitions, and to record the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not to exceed \$25 million. A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The appropriation is recorded in the financial year to which it applies and any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded under inventories. The cost of other prints is expensed on a current basis.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	5 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	1997	1996
	\$	\$
Materials and supplies	566,643	788,245
Film prints and other forms of visual presentations	115,810	283,841
	<u>682,453</u>	<u>1,072,086</u>

4. Capital assets

Cost	Balance, beginning of year	Acquisi- tions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	34,359,990	1,115,926	3,771,833	31,704,083
Data processing equipment	12,625,460	1,847,664	1,591,064	12,882,060
Office furniture ..	1,721,350	177,250	42,058	1,856,542
Office equip- ment	1,235,030	12,907	68,503	1,179,434
Rolling stock	90,056		17,100	72,956
	<u>50,031,886</u>	<u>3,153,747</u>	<u>5,490,558</u>	<u>47,695,075</u>
Accumulated amortization	Balance, beginning of year	Amortiza- tion	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	23,672,247	3,962,927	3,275,818	24,359,356
Data processing equipment	7,232,395	1,613,240	1,547,909	7,297,726
Office furniture ..	995,934	179,452	33,010	1,142,376
Office equip- ment	689,785	231,753	54,642	866,896
Rolling stock	76,703	5,925	11,732	70,896
	<u>32,667,064</u>	<u>5,993,297</u>	<u>4,923,111</u>	<u>33,737,250</u>

The above assets include equipment under capital leases for a total value of \$696,474 (1996—\$1,266,477) less accumulated amortization of \$381,999 (1996—\$1,053,472).

5. Employee termination benefits

In 1995-96, the Board approved a downsizing plan to cope with budgetary restraints imposed by the federal government. The Board established early retirement and departure incentive programs with the same conditions as available in the federal departments deemed most affected by staff cuts. These programs offer supplementary benefits in addition to the regular termination benefits.

The current year expenses include \$2,715,615 in additional expenses (1996—\$7,414,136) related to these programs. The short-term liability of \$5,090,000 in the balance sheet includes \$1,740,000 representing regular termination benefits accumulated in prior years.

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$696,474 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over the 3-year and 5-year lease terms and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$116,900 for the year ended March 31, 1997, including interest of \$34,182, were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
1998	122,646
1999	103,319
2000	4,725
	<u>230,690</u>
Less interest	<u>47,267</u>
	<u>183,423</u>
Short-term portion	92,112
Long-term portion	91,311

7. Accumulated net charge against the Revolving Fund's authority

	1997	1996
	\$	\$
Net book value of capital assets	13,957,825	17,364,822
Funded components of working capital	(4,347,115)	(5,154,363)
Obligation under capital leases	<u>(183,423)</u>	<u>(171,341)</u>
	<u>9,427,287</u>	<u>12,039,118</u>

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by parliamentary appropriation in the year in which they are paid:

	1997	1996
	\$	\$
Accrued vacations	75,623	116,853
Employee termination benefits		
Short-term	5,090,000	9,500,000
Long-term	3,882,914	5,009,183
	<u>9,048,537</u>	<u>14,626,036</u>

9. Expenses

	1997	1996
	\$	\$
Salaries and benefits	34,297,496	41,795,526
Rentals	9,904,545	9,970,630
Professional and special services	8,105,568	9,500,473
Amortization	5,993,297	6,378,527
Transportation and communication	4,266,548	4,632,721
Contracted film production and		
laboratory processing	3,611,499	2,517,353
Cash financing in		
co-productions	3,533,953	2,706,541
Materials and supplies	3,484,613	5,093,390
Repairs and upkeep	915,010	1,076,452
Information	879,719	1,224,594
Loss (gain) on disposal of capital		
assets	106,713	(144,673)
Miscellaneous	1,229,599	1,103,332
	<u>76,328,560</u>	<u>85,854,866</u>
Employee termination benefits (Note 5) ..	2,715,615	7,414,136
	<u>79,044,175</u>	<u>93,269,002</u>

10. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

11. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from Public Works and Government Services for the amount of \$7,900,000 (1996—\$8,551,000).

12. Commitments

The Board has long-term lease agreements for premises and equipment. Future minimum rental payments are as follows:

	Premises	Equipment	Total
	\$	\$	\$
1998	1,345,000	283,000	1,628,000
1999	1,075,000	52,000	1,127,000
2000	1,004,000	33,000	1,037,000
2001	796,000	23,000	819,000
2002	227,000	23,000	250,000
	<u>4,447,000</u>	<u>414,000</u>	<u>4,861,000</u>

From the amount of \$4,447,000 for the lease for premises, agreements have been signed for \$499,000 with outside parties and \$3,948,000 with the Department of Public Works and Government Services Canada.

13. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities for the Board.

14. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1997.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by

Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion, which has been appended to these financial statements.

Approved by:

G. BERGERON

*A/Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service
(Senior financial officer)*

September 10, 1997

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net operating gain (loss)	33	2,493	(8)	(11,274)
Add items not requiring use of funds	577	13	608	3,499
Operating use of funds	610	2,506	600	(7,775)
Net capital acquisitions	(632)	(193)	(667)	(838)
Working capital change		5,030		14,336
Other items		(5,779)		(6,055)
Authority provided (used)	(22)	1,564	(67)	(332)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	51,973	59,135
Add PAYE charges against the appropriation account after March 31	11,854	14,589
Less amounts credited to the appropriation account after March 31	21,106	29,439
Net authority used, end of year	42,721	44,285
Authority limit	200,000	200,000
Unused authority carried forward	157,279	155,715

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 1997 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Optional Services Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

Ottawa, Canada
September 5, 1997

BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	18,389	23,007	Government of Canada	4,269	5,860
Outside parties (net)	3,450	5,856	Outside parties	9,939	10,656
	21,839	28,863		14,208	16,516
Net investment in leases			Long-term		
(Note 3)	23	421	Provision for employee termination benefits		
Inventories (Note 2)	898	815	(Note 5)	2,211	2,807
	22,760	30,099			
Capital (Notes 4 and 6)			EQUITY OF CANADA		
At cost	3,651	3,456	Accumulated net charge against the Fund's		
Less accumulated amortization	2,018	1,589	authority	51,973	59,135
	1,633	1,867	Accumulated deficit	(43,999)	(46,492)
				7,974	12,643
	24,393	31,966		24,393	31,966

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 (unaudited)
Sales	87,743	127,572
Cost of sales (Note 8)	67,114	100,176
Gross profit on sales	20,629	27,396
Operating expenses		
Personnel	10,919	16,645
Workforce adjustment	609	
Employee termination benefits	(421)	1,424
Professional and special services	2,361	3,505
Accommodation	2,217	4,193
Repairs, supplies and miscellaneous (Note 8)	376	958
Freight	45	1,678
Interest on drawdown and other	17	2,336
Information	204	252
Postage	71	100
Travel and removal	71	371
Amortization	433	918
Communications	656	601
Inventories and other losses		1,527
Tenant services	39	38
Loss on disposal of capital assets	1	1,157
Rentals	1,144	1,109
	18,742	36,812
Operating (loss) contribution before other revenues and expenses	1,887	(9,416)
Other revenues and expenses		
Adjustment on inventories	21	
Miscellaneous revenues and expenses	585	(1,858)
	606	(1,858)
Net operating gain (loss)	2,493	(11,274)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 (Unaudited)
Balance, beginning of year	(46,492)	(35,218)
Net operating gain (loss)	2,493	(11,274)
Balance, end of year	(43,999)	(46,492)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 (Unaudited)
Operating activities:		
Net operating gain (loss)	2,493	(11,274)
Add:		
Provision for termination benefits	(421)	1,424
Amortization	433	918
Loss on disposal of capital assets	1	1,157
	2,506	(7,775)
Working capital change	5,030	14,336
	7,536	6,561
Changes in other assets and liabilities		
Payments on/changes to employee termination benefits	(175)	(1,945)
Net financial resources (used) provided by operating activities	7,361	4,616
Investing activities:		
Capital assets :		
Acquisitions	(193)	(838)
Disposals/adjustments	(6)	109
Net financial resources (used) provided by investing activities	(199)	(729)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	7,162	3,887
Accumulated net charge against the Fund's authority account, beginning of year	(59,135)	(63,022)
Accumulated net charge against the Fund's authority account, end of year	(51,973)	(59,135)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of paragraph 5(1)(a) of the *Department of Supply and Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and for the purpose of paragraph 5(1)(b) of the *Department of Supply and Services Act* in respect of the acquisition of printing and publishing services; and for the purpose of the systems' benchmarking and software brokerage programs; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program; and for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

All the functions of the OSRF prior to April 1, 1992 were under the Supply Revolving Fund (SRF) which was wound up as at March 31, 1992 in accordance with authority provided in 1991-92 Supplementary Estimates.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included. There is no work in process.

Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees.

3. Net investment in leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated Electronic Data Processing (EDP) equipment for client-departments. On April 1, 1992, the Optional Services Revolving Fund assumed the net investment in EDP leases of \$7,567,474.

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements.

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Leasehold improve- ments	45	83		128
Furniture and equipment	577		6	583
EDP equipment	1,726	59	(4)	1,781
Automotive	193	25	(29)	189
Warehouse equipment	915	26	29	970
	3,456	193	2	3,651
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Leasehold improve- ments		5		5
Furniture and equipment	160	58		218
EDP equipment	594	300	(4)	890
Automotive	156	7		163
Warehouse equipment	679	63		742
	1,589	433	(4)	2,018
Net	1,867	(240)	6	1,633

5. Employee benefits liability

An accrued liability of \$3,328,575 for employee termination benefits earned prior to the establishment of the Optional Services Revolving Fund on April 1, 1992 was set up.

6. Assumed assets and liabilities

With the establishment of the Optional Services Revolving Fund (OSRF) as at April 1, 1992 and the transfer of Canada Communication Group's procurement segment - PRPCS to the Supply Operations Branch effective April 1, 1994, the respective amounts of \$21,678,024 and \$620,436, totalling \$22,298,460, representing net assets assumed over liabilities, were charged to the Fund's accumulated net charge against the Fund's authority.

7. Stocked Item Supply (SIS) closure

The February 1995 federal Budget announced the closure of Stocked Item Supply as a warehousing and distribution system within the federal Government. The SIS board of management decided on an orderly phase-out of the sub-activity over an eight (8) month period in order to minimize the net loss resulting from the closure.

The phase-out period has allowed the Department to put other methods of supply in place for the customer, sell off the inventory while minimizing the loss, renegotiate/terminate contracts with current SIS suppliers and provide employees on workforce adjustment (WFA) with work and time to find other employment while awaiting early retirement incentives (ERI)/early departure incentive (EDI) packages. This sub-activity was closed effective April 1, 1996.

The operating results of the discontinued SIS sub-activity were as follows:

	1996-97	1995-96
(in thousands of dollars)		
Sales		30,652
Cost of sales		24,917
Gross profit on sales		5,735
Operating expenses	242	19,490
Net operating loss from discontinued SIS operation	242	13,755

The operating loss from the discontinued SIS operation is included on the Income Statement. Results of operation net of the discontinued SIS operation are as follows:

	1996-97	1995-96
(in thousands of dollars)		
Net operating gain (loss) including discontinued SIS operation	2,493	(11,274)
Discontinued SIS operation	(242)	(13,755)
Net profit	2,735	2,481

8. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

9. Workforce adjustment costs

Workforce adjustment costs of \$191,842 incurred during 1996-97 were offset to the following liability accounts:

	(in thousands of dollars)
Employee termination benefits	175
Accrued salaries and benefits	17
	192

Optional Services Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS—*Concluded*

10. Other expenses

"Other miscellaneous (revenues) and expenses", totaling (\$585,084) in 1996-97 were not included in "Revenues" or "Expenses" because they should not affect the contribution margin. This amount represents corrections of errors and adjustments to disbursements, and miscellaneous revenues and expenses.

11. Subsequent event

On April 1, 1997, Canada Communications Group, Publishing Division (editing and composition of the Canada Gazette, Crown copyright administration, Depository Services Program), is to be transferred to Public Relations and Print Contract Services Sector.

Parks Canada Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceeding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS
*Assistant Deputy Minister
Corporate services*

ALAN LATOURELLE
*Director general
Financial Management*

August 29, 1997

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net loss for the year	578	(643)	(371)	(375)
Add items not requiring use of funds	1,066	874	755	588
Operating source of funds	1,644	231	384	213
Net capital acquisitions	(2,600)	(2,956)	(3,000)	(2,917)
Working capital change		(923)		391
Other items		923	(245)	(391)
Authority used during the year	(956)	(2,725)	(2,861)	(2,704)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated charge against the Fund's authority	5,794	2,146
Add charges against the appropriation account after March 31	78	887
Less amounts credited to the appropriation account after March 31	245	131
Net authority used, end of year	5,627	2,902
Authority limit	8,000	8,000
Unused authority carried forward	2,373	5,098

Parks Canada Enterprise Units Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1997
(in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	245	131	Government of Canada	58	567
			Outside parties	20	320
			Allowance for employee termination benefits ...	6	
				84	887
Capital (Note 3)			Long-term		
Plant and equipment at cost	11,371	6,695	Allowance for employee termination benefits	96	64
Less accumulated amortization	1,861	1,024			
	9,510	5,671			
			EQUITY OF CANADA		
			Contributed capital	5,005	3,285
			Accumulated net charge against the Fund's		
			authority	5,794	2,146
			Accumulated deficit	(1,224)	(580)
				9,575	4,851
	9,755	5,802		9,755	5,802

The accompanying notes are an integral part of the financial statements.

Parks Canada Enterprise Units Revolving Fund— *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Admissions	2,619	2,512
Green fees	435	
Rentals	359	298
Concession rents	90	41
Other	69	84
Total revenues	3,572	2,935
Direct costs		
Salaries and employee benefits	1,805	1,691
Amortization	746	539
Utilities, materials and supplies	351	308
Professional and special services	200	197
Building construction	120	
Purchased repairs and upkeep	79	133
Transportation and communication	76	50
Services purchased from Park	70	
Information	45	
Park administrative costs	38	66
Provision for employee termination benefits	33	29
Interest	36	
Amortization	72	
Miscellaneous expenditures	25	
Total direct costs	3,696	3,013
Contribution margin	(124)	(78)
Overhead costs		
Salaries and employee benefits	199	89
Other	182	137
Interest on drawdown	115	51
Amortization	19	18
Provision for employee termination benefits	4	2
Total overhead costs	519	297
Net loss	(643)	(375)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance at beginning of year	(581)	(206)
Net loss for the year	(643)	(375)
Balance, end of year	(1,224)	(581)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net loss	(643)	(375)
Add:		
Provision for termination benefits	37	31
Amortization	837	557
	231	213
Changes in current assets and liabilities	(923)	391
Net financial resources provided by operating activities	(692)	604
Investing activities:		
Capital assets:		
Purchased	(2,719)	(2,917)
Contributed	(237)	
Net financial resources used by investing activities	(2,956)	(2,917)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(3,648)	(2,313)
Accumulated net charge against the Fund's authority account, beginning of year	(2,146)	167
Accumulated net charge against the Fund's authority account, end of year	(5,794)	(2,146)

The accompanying notes are an integral part of the financial statements.

Parks Canada Enterprise Units Revolving Fund— *Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	5 to 40 years
Computers	3 years
Furniture and fixtures	5 to 10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Machinery and equipment	1 to 10 years
Tees and loader	4 to 30 years
Vehicles	1 to 8 years

Pension Plan

Employees of the Parks Canada Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Units prior to April 1, 1994 and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Buildings	6,859	2,519		9,378
Irrigation system and minor buildings	415	200		615
Machinery and equipment	233	180		413
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	185	57		242
Vehicles	78			78
Computers	20			20
	8,415	2,956		11,371
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Buildings	929	714		1,643
Furniture and fixtures	54	34		88
Machinery and equipment	17	31		48
Vehicles	16	14		30
Irrigation system and minor buildings		25		25
Computers	8	8		16
Greens and bridges		10		10
Tees and loader		1		1
	1,024	837		1,861

**Parks Canada Enterprise Units
Revolving Fund— Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****4. Early retirement incentive**

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Highland Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

5. Extraordinary item

During the current year the Highland Links experienced extensive damage due to Hurricane Hortense. The total expenditures incurred were \$265,100. This amount did not accrue as an expenditure against the Fund as special funding was received.

6. Statement of operations interest account

Assets charged to the contributed capital has incurred interest costs on their declining balance in the amount of \$79,994.

Parks Canada Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the first year of operation of the Parks Canada Townsites Revolving Funds. The financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services.

The information included in these financial statements is based on managements best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS

*Assistant Deputy Minister
Corporate services*

ALAN LATOURELLE

*Director general
Financial Management*

August 29, 1997

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	
	Estimates	Actual
Net loss for the year	2,379	(154)
Add items not requiring use of funds	2,471	2,482
Operating source of funds	4,850	2,328
Net capital acqui- sitions	(5,903)	(2,729)
Working capital change		(209)
Other items		209
Authority used	(1,053)	(401)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997
Credit balance in the accumulated charge against the Fund's authority	610
Less amounts credited to the appropriation account after March 31	209
Net authority used, end of year	401
Authority limit	10,000
Unused authority carried forward	9,599

Parks Canada Townsites Revolving Fund

— Continued

BALANCE SHEET AS AT MARCH 31, 1997

(in thousands of dollars)

	1997		1997
ASSETS		LIABILITIES	
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada	4	Outside parties	150
Outside parties	355		
	359	Long-term	
		Allowance for employee termination benefits	57
Capital (Note 3)			
Cost	53,537	EQUITY OF CANADA	
Less accumulated amortization	2,425	Contributed capital (note 4)	50,808
	51,112	Accumulated net charge against the Fund's	
		authority	610
		Accumulated deficit	(154)
			51,264
	51,471		51,471

The accompanying notes are an integral part of these financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1997
(in thousands of dollars)

	1997
Revenues	
Water, sewer and garbage services	1,558
Streetworks	103
Portable cabins	375
Business licenses	172
Parks facilities service fees	454
Municipal equivalent subsidy	1,632
Parks transition subsidies	2,846
Miscellaneous	47
	7,187
Expenses	
Salaries and employee benefits	2,976
Provision for employee termination benefits	57
Transportation and communication	29
Information	5
Professional and special services	466
Rentals	2
Purchased repairs and upkeep	39
Utilities, materials and	
supplies	776
Miscellaneous	566
Amortization	2,425
	7,341
Net loss	(154)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1997
(in thousands of dollars)

	1997
Balance at beginning of year	nil
Net loss for the year	(154)
Balance, end of year	(154)

The accompanying notes are an integral part of these financial statements.

Parks Canada Townsites Revolving Fund — Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Operating activities:	
Net loss	(154)
Add:	
Provision for termination benefits	57
Amortization	2,425
	2,328
Changes in current assets and liabilities	(209)
Net financial resources provided by operating activities	2,119
Investing activities:	
Capital assets:	
Purchased	(2,729)
Net financial resources used by investing activities	(2,729)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(610)
Accumulated net charge against the Fund's authority account, beginning of year	nil
Accumulated net charge against the Fund's authority account, end of year	(610)

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1 (2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Townsites including authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized commencing on the month following their acquisition on a straight line basis over their estimated useful lives as follows:

Water distribution equipment	20 to 50 years
Storm sewer, sewer and drainage systems	10 to 50 years
Garbage facilities	6 to 50 years
General municipal equipment	10 to 60 years

Pension Plan

Employees of the Parks Canada Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

Parks Canada Townsites Revolving Fund

— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Water distribution equipment	3,154	88		3,242
Storm sewer, sewer and drainage systems	13,949	2,608		16,557
Garbage facilities	537	9		546
General municipal equipment	33,168	24		33,192
	<u>50,808</u>	<u>2,729</u>		<u>53,537</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Water distribution equipment		239		239
Storm sewer, sewer and drainage systems		667		667
Garbage facilities		71		71
General municipal equipment		1,448		1,448
		<u>2,425</u>		<u>2,425</u>

4. Contributed Capital

Capital assets existing at March 31, 1996, were purchased via parliamentary appropriations. On April 1, 1996, these assets were assumed by the Revolving Fund for a nil cost. In accordance with the Treasury Board decision 823804 of March 29, 1996, the assumed assets were considered to be contributed capital and assigned and estimated net book value of \$51,000,000.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

M. S. CONWAY

*Director General,
Client Services Bureau
(Senior full-time financial officer)*

L. EDWARDS

*Assistant Deputy Minister,
Corporate Services Branch
(Senior financial officer)*

June 23, 1997

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	1,820	6,341	(5,417)	8,996
Add items not requiring use of funds	1,951	1,641	2,389	1,852
Operating source of funds	3,771	7,982	(3,028)	10,848
Net capital acquisitions	(37)	(5,921)	(7,800)	(3,515)
Working capital change	(6,036)	1,968	2,624	(2,300)
Other items		(1,660)		1,558
Authority provided (used)	(2,302)	2,369	(8,204)	6,591

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority account	(29,405)	(25,591)
Add PAYE charges against the appropriation account after March 31	3,920	2,512
Less amounts credited to the appropriation account after March 31	225	262
Net authority provided, end of year	(25,710)	(23,341)
Authority limit	(4,000)	(4,000)
Unused authority carried forward	(29,710)	(27,341)

Passport Office Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

ASSETS	1997	1996	LIABILITIES	1997	1996
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	133	168	Government of Canada	1,069	821
Outside parties	237	221	Outside parties		
Inventories, at cost and average cost (Note 3)	1,651	2,060	Accounts payable	2,280	1,866
Prepaid expenses	88	82	Vacation pay	923	729
	2,109	2,531	Contractors' holdbacks	623	
Long-term receivable			Current portion of the provision for employee		
Capital (Note 4)			termination benefits	143	180
At cost	12,093	10,830	Defered revenues	523	419
Less accumulated amortization	8,492	7,446		5,561	4,015
	3,601	3,384	Long-term		
Other capital assets (Note 4)			Provision for employee termination benefits	3,206	3,022
Technology Enhancement Plan Project	12,477	8,015			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(29,405)	(25,591)
			Accumulated surplus	38,825	32,484
				9,420	6,893
	18,187	13,930		18,187	13,930

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1997** (in thousands of dollars)

	1997	1996
Revenues		
Fees earned	48,721	53,084
Miscellaneous revenues	39	72
	48,760	53,156
Operating expenses		
Salaries and employee benefits	21,092	20,961
Provision for employee termination benefits	399	447
Passport materials and application forms	5,059	6,020
Passport operations at missions		
abroad	4,447	4,447
Accommodation	3,367	3,375
Professional and special services	2,225	2,458
Freight, express and cartage	1,606	1,833
Amortization	1,190	1,344
Telecommunications	1,134	942
Printing, stationery and supplies	832	779
Travel and removal	433	408
Repair and maintenance	242	330
Information	145	183
Rentals	130	123
Loss on disposal of capital assets	52	61
Postal services and postage	50	72
Miscellaneous expenses	16	377
	42,419	44,160
Net profit	6,341	8,996

STATEMENT OF ACCUMULATED SURPLUS **FOR THE YEAR ENDED MARCH 31, 1997** (in thousands of dollars)

	1997	1996
Balance, beginning of year as previously reported	32,484	29,238
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account		(5,750)
	32,484	23,488
Net profit for the year	6,341	8,996
Balance, end of year	38,825	32,484

Passport Office Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net profit for the year	6,341	8,996
Add:		
Provision for termination benefits	399	447
Amortization	1,190	1,344
Loss on disposal of capital	52	61
	7,982	10,848
Changes in current assets and liabilities	1,968	(2,300)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(215)	(379)
Net financial resources provided by operating activities	9,735	8,169
Investing activities:		
Capital		
Purchased	(5,921)	(3,515)
Net financial resources used by investing activities	(5,921)	(3,515)
Financing activities:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account		(5,750)
Net financial resources used by financing activities		(5,750)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	3,814	(1,096)
Accumulated net charge against the Fund's authority account, beginning of year	25,591	26,687
Accumulated net charge against the Fund's authority account, end of year	29,405	25,591

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight line basis over 5 years starting at the completion of the project estimated to be in 1998-99.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represents fees received for which the services have not yet been provided.

Passport Office Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Inventories

	1997	1996
	(in thousands of dollars)	
Materials and supplies	1,443	1,881
Work in process	208	179
	<u>1,651</u>	<u>2,060</u>

4. Capital and accumulated amortization

(in thousands of dollars)

Capital	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
Leasehold im- provements	2,992	151		3,143
Furniture	2,000	277	65	2,212
EDP equipment	3,511	877	68	4,320
Other machine and equipment	2,327	154	63	2,418
	<u>10,830</u>	<u>1,459</u>	<u>196</u>	<u>12,093</u>
Accumulated amortization	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
Leasehold im- provements	2,718	285		3,003
Furniture	671	129	38	762
EDP equipment	2,617	590	66	3,141
Other machine and equipment	1,440	186	40	1,586
	<u>7,446</u>	<u>1,190</u>	<u>144</u>	<u>8,492</u>
Other capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
Technology enhance- ment plan project	8,015	4,462		12,477
	<u>8,015</u>	<u>4,462</u>		<u>12,477</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1997 and April 30, 2000.

Accommodation expense and tenant services consisted of:

	1997	1996
	(in thousands of dollars)	
Rentals	3,367	3,375
Tenant services	93	56
	<u>3,460</u>	<u>3,431</u>

6. Contingent liability

On April 15, 1993 a production contract was awarded to a company which quoted on the basis of a firm price per unit. The company has indicated that subsequent to this award, a number of events beyond its control significantly altered its production costs. The company was able eventually to resolve these difficulties, but has decided to claim against the Passport Office for the additional costs. The best estimate of the amount of the claim is \$84,500.

RADIAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the RADIAN Learning and Communications Network Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard

the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Revolving Fund was wound up as at March 31, 1997 in accordance with authority provided in the 1996-97 final Supplementary Estimates to cease the operations and repeal the statutory authority Vote 6 RADIAN Revolving Fund.

Approved by:

JOHANNE BERNARD

*A/Director, Finance and Administration
(Senior full-time financial officer)*

C. BASTEDO-BOILEAU

*for the Director General, Corporate services
(Senior financial officer)*

July 3, 1997

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net loss for the year	(511)	(41)	(1,036)	(1,280)
Add items not requiring use of funds			71	183
Operating source of funds	(511)	(41)	(965)	(1,097)
Net capital acqui- sitions			(75)	44
Working capital change		2		(44)
Other items		(2)		44
Authority used	(511)	(41)	(1,040)	(1,053)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	2,481	2,442
Add PAYE charges against the appropriation account after March 31		
Less amounts credited to the appropriation account after March 31		2
Net authority used, end of year	2,481	2,440
Authority limit	10,000	10,000
Unused authority	7,519	7,560
Unused authority repealed (Note 5)	(7,519)	
Unused authority carried forward		7,560

RADIAN Revolving Fund— Continued**BALANCE SHEET AS AT MARCH 31, 1997**
(in thousands of dollars)

ASSETS	1997	1996	LIABILITIES	1997	1996
Current			Long-term		
Accounts receivable.....		2	Provision for employee termination benefits		8
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	2,481	2,442
			Accumulated deficit	(2,481)	(2,448)
					(6)
		2			2

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1997
(in thousands of dollars)

	1997	1996
Revenues		1,153
Operating expenses		
Salaries and employee benefits	40	901
Provision for employee termination		
benefits		
Transportation and communication		346
Information		66
Professional and special services		575
Rentals	1	147
Purchased repairs and upkeep		7
Utilities, materials and		
supplies		29
Amortization		68
Other expenses		179
	41	2,318
Net loss before extraordinary item	(41)	(1,165)
Extraordinary item (Note 3)		(115)
Net loss	(41)	(1,280)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1997
(in thousands of dollars)

	1997	1996
Balance, beginning of year	(2,448)	(1,168)
Prior period adjustment		
(Note 4)	8	
Revised balance, beginning of year	(2,440)	(1,168)
Net loss for the year	(41)	(1,280)
Balance, end of year	(2,481)	(2,448)

STATEMENT OF CHANGES
IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1997
(in thousands of dollars)

	1997	1996
Operating activities:		
Net loss	(41)	(1,280)
Add provision for employee termination		
benefits—		
Amortization		68
Net resources used by operation		
before extraordinary		
item	(41)	(1,212)
Loss on disposal of assets (Note 3)		115
Resource after extraordinary item	(41)	(1,097)
Changes in current assets and liabilities	2	(43)
Net financial resources used by operating		
activities	(39)	(1,140)
Investing activities:		
Capital assets		
Purchased		(71)
Proceed on disposal of capital assets		115
Net financial resources used by investing		
activities		44
Net financial resources used and change in the		
accumulated net charge against the Fund's		
authority account, during the year	(39)	(1,096)
Accumulated net charge against the Fund's		
authority account, beginning of year	(2,442)	(1,346)
Accumulated net charge against the Fund's		
authority account, end of year	(2,481)	(2,442)

RADIAN Revolving Fund— Concluded**NOTES TO THE FINANCIAL STATEMENTS****1. Authority and purpose**

The RADIAN Learning and Communications Network Revolving Fund was originally established effective April 1, 1994 to deliver distance learning and business communications in the public sector.

The Fund had a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time.

The Fund ceased operations as at March 31, 1996. Final Supplementary Estimates B for 1996-97, provided authority to repeal the statutory authority Vote 6. RADIAN Revolving Fund, as at March 31, 1997, thereby eliminating the legal basis for the existence of the RADIAN Learning and Communications Revolving Fund. Therefore, the statutory unused authority is cancelled. See Note 5 for additional information.

2. Significant accounting policies**Employee termination benefits**

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. RADIAN provides for the severance entitlements earned by employees since April 1, 1994. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 represent an obligation of RADIAN and will be funded by the Treasury Board.

3. Extraordinary item

Due to the closing of the RADIAN organization, management has proceeded with the disposal of all capital assets. Those fixed assets were sold during the 1995-96 fiscal year for a total amount of \$115,100 payment received.

Following the transaction, the organization recorded a loss on disposal for capital assets of \$114,890.

4. Prior period adjustments—Employee termination benefits

Since all employees of RADIAN were returned to the Public Service, all accumulated termination benefits will now be the responsibility of their new Department. A prior period adjustment in the amount of \$8,336 has been added to the Statement of accumulated deficit in order to reflect the change of responsibility with regards to these amounts.

5. Termination of the RADIAN Revolving Fund

In TB minute no. 824441, the Treasury Board approved:

- (a) the inclusion of an item in 1996-97 Final Supplementary Estimates to cease the operations and repeal the statutory authority Vote 6 RADIAN Revolving Fund (section 29.1 FAA) effective March 31, 1997,
- (b) to exempt the Fund to pay interest charges on the outstanding drawdown starting April 1, 1996, and
- (c) to write-off the accumulated deficit of \$2,480,969.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by

Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

G. BERGERON

*Acting Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service
(Senior financial officer)*

September 10, 1997

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
	Actual
Net revenue for the year	37,903
Working capital change	(1,157)
Other items	(596)
Authority provided during the year	36,150

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997
Debit balance in the accumulated net charge against the Fund's authority	(3,843)
Add PAYE charges against the appropriation account after March 31	596
Net authority provided, end of year	(3,247)
Authority limit	5,000
Unused authority carried forward	8,247

Real Property Disposition Revolving Fund

— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 1997 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 22, 1997

BALANCE SHEET AS AT MARCH 31, 1997

(in thousands of dollars)

	1997		1997
ASSETS		LIABILITIES	
Current		Current	
Work in process	1,970	Accounts payable	
		Government of Canada	813
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's	
		authority	(3,843)
		Accumulated surplus	5,000
			1,157
	1,970		1,970

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund

— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Revenues	
Sale of real property	41,624
Operating expenses	
Fees paid	2,807
Disbursements	914
	3,721
Net revenue for the year	37,903

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Balance at beginning of year	nil
Net revenue for the year	37,903
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(32,903)
Balance, end of year	5,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Operating activities:	
Net revenue for the year	37,903
Working capital change	(1,157)
Net financial resources provided by operating activities	36,746
Financing activities:	
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(32,903)
Net financial resources used by financing activities	(32,903)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	3,843
Accumulated net charge against the Fund's authority account, beginning of year	nil
Accumulated net charge against the Fund's authority account, end of year	3,843

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5 million is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5 million at any time.

Real Property Disposition Revolving Fund — *Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

Revenue recognition

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown.

Expense recognition and recording

Fee expenses, recorded in the fiscal year in which a real property has been disposed, are as follow:

(1) for sales and transfers of administration and control

(i) a fixed amount of \$4,000 for real property up to and including a market value of \$75,000, or

(ii) a percentage rate based on the market value for real property over a market value of \$75,000 as follows:

6 percent on the first \$250,000 of value;
plus

5 percent on the value over \$250,000 up to \$500,000; plus

3 percent on the value over \$500,000 up to \$5,000,000; plus

1 percent on the value over \$5,000,000.

(2) for transfers of administration, retrocession and relinquishment of easements the fee shall be at a fixed amount of \$2,000.

Disbursements are recorded as invoiced by the Real Property Services Revolving Fund, and include items such as legal fees, appraisals, and surveys.

Work in process

Work in process includes disbursements incurred for services performed or goods delivered relating to the transactions not yet closed.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

G. BERGERON

*Acting Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister,
Government Operational Service
(Senior financial officer)*

September 10, 1997

Real Property Services Revolving Fund— Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net operating loss:				
(Note 1)				
Operations	(2,589)	(20,255)	(464)	(32,177)
Activities in support of broader Government objectives	(2,589)	(2,589)	(2,589)	(2,589)
	(5,178)	(22,844)	(3,053)	(34,766)
Add items not requiring use of funds		28,562	7,796	31,675
Operating use of funds	(5,178)	5,718	4,743	(3,091)
Recovery from Vote 1— AE&RSRF—Operating loss (Note 1)			464	464
Recovery from Vote 5— AE&RSRF—Activities in support of broader Govern- ment objectives (Note 1) ..	2,589	2,589	2,589	2,589
Net capital acquisitions		(3,986)	(5,671)	(3,861)
Working capital change		33,112		52,015
Other items		(57,903)		(85,479)
Authority (used) provided	(2,589)	(20,470)	2,125	(37,363)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority account	(62,088)	(63,952)
Add PAYE charges against the appropriation account after March 31	227,461	222,076
Less amounts credited to the appropriation account after March 31	89,851	103,072
Net authority used, end of year	75,522	55,052
Authority limit	450,000	450,000
Unused authority carried forward	374,478	394,948

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 1997 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 21, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	85,616	103,328	Government of Canada	17,009	13,627
Outside parties	26,848	19,802	Outside parties		
	112,464	123,130	Accounts payable.....	211,722	211,072
Consumable stores inventory.....	1,287	1,217	Accrued salaries and benefits	14,599	16,172
Work in process.....	536	325	Deferred revenues and recoveries.....		444
Prepaid expenses.....		10	A&ES liability risk fund	1,834	1,850
	114,287	124,682	Current portion of long-term		
Capital (Note 4)			debt (Note 5)	31,181	10,463
At cost.....	68,127	74,533		276,345	253,628
Less accumulated amortization	50,276	49,495	Long-term		
	17,851	25,038	Provision for employee termination benefits	26,589	34,001
			Allowance for compensation.....	340	14,836
				26,929	48,837
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(62,088)	(63,952)
			Accumulated deficit.....	(109,048)	(88,793)
				(171,136)	(152,745)
	132,138	149,720		132,138	149,720

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Project revenues	221,745	257,873
Payroll recoveries at direct cost	76,006	76,196
Inventory management fees	49,447	52,179
Other income	4,006	4,313
	<u>351,204</u>	<u>390,561</u>
Expenses		
Personnel (Note 7)	226,173	252,443
Provision for employee termination benefits	(1,890)	5,364
Transportation and communications	6,004	6,522
Information	293	385
Professional and special services	15,029	13,223
Occupancy costs	10,097	12,422
Rentals	894	881
Purchased repairs and upkeep	789	485
Utilities, materials and supplies	3,463	3,833
Amortization	6,663	7,317
Bad debts	291	32
All other expenditures	2,706	5,064
	<u>270,512</u>	<u>307,971</u>
Plus chargebacks from the Supply and Services Program for corporate and administrative services	77,285	98,762
	<u>347,797</u>	<u>406,733</u>
Operating profit (loss) before other expenses	3,407	(16,172)
Other expenses		
Miscellaneous expenses (Note 8)	2,771	169
Provision for compensation (Note 6)	23,480	18,425
	<u>26,251</u>	<u>18,594</u>
Net operating loss	(22,844)	(34,766)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year	(88,793)	(57,080)
Net operating loss	(22,844)	(34,766)
	<u>(111,637)</u>	<u>(91,846)</u>
Recovery of net operating loss from: (Note 1)		
Vote 1—AE&RSRF—Operating loss		464
Vote 5—AE&RSRF—Activities in support of broader Government objectives	2,589	2,589
	<u>(109,048)</u>	<u>(88,793)</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net operating loss	(22,844)	(34,766)
Add:		
Provision for termination benefits	(1,890)	5,364
Provision for compensation	23,480	18,425
Amortization—Non-recoverable portion	6,663	7,317
Amortization—Recoverable from OGD's	309	569
	<u>5,718</u>	<u>(3,091)</u>
Working capital change	33,112	52,015
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(37,976)	(16,861)
Payments on and change in provision for employee termination benefits	(5,522)	(11,467)
	<u>(4,668)</u>	<u>20,596</u>
Net financial resources (used) provided by operating activities	(4,668)	20,596
Investing activities:		
Capital assets: (Note 4)		
Acquisitions	(3,986)	(3,861)
Disposals/adjustments	4,201	1,433
	<u>215</u>	<u>(2,428)</u>
Net financial resources provided (used) by investing activities	215	(2,428)
Financing activities:		
Recovery from AE&RSRF—Operating loss (Vote 1)		464
Recovery from Vote 5—AE&RSRF—Activities in support of broader Government objectives (Note 1)	2,589	2,589
	<u>2,589</u>	<u>3,053</u>
Net financial resources provided by financing activities	2,589	3,053
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,864)	21,221
Accumulated net charge against the Fund's authority account, beginning of year	63,952	42,731
	<u>62,088</u>	<u>63,952</u>

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly the Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services (PWGS) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural, Engineering and Realty Services Revolving Fund began operation under the name Real Property Services Revolving Fund. The Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450 million at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55 million to \$150 million. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150 million to \$300 million. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300 million to \$450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services Revolving Fund (formerly Public Works) is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

Since the Program was not self-sufficient, the Department found it necessary to seek funding to partially cover its operating losses and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Real Property Services Program by 1996-97. Although no funding was received in the 1996-97 fiscal year, the amount funded in 1995-96 totalled \$464,000.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The amount received in 1996-97 and 1995-96 was \$2,589,000.

2. Significant accounting policies

The RPSRF is charged with all expenditures of the Real Property Services Program (with the exception of the vote for activities in support of broader Government objectives). RPSRF is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in stores on behalf of operational managers responsible for property management services and other services. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable material are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of PWGS's Real Property Services Program - Vote, less any amounts already billed.

Real Property Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are expensed in the year of acquisition.

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

Expenditures which extend the economic life of an asset or increase its capacity are capitalized, except as noted above.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

<u>Floating marine and related shore-based facilities</u>	<u>Estimated useful economic life</u>
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the

pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

A&ES Liability Risk Fund

The Architectural and Engineering Services (A&ES) Liability Risk Fund is a budget established by A&ES in recognition of the self-assuring nature of Government operations, which can be compared to liability insurance carried by private sector consultants. The purpose of the Liability Risk Fund is to cover potential expenditures which are not part of the day-to-day operating expenditures of A&ES.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by Treasury Board.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next two years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date for affected employees.

3. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Real Property Services Revolving Fund (formerly Public Works). As of April 1, 1988, an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value, respectively, and the long-term liability was assumed at their adjusted actuarial values.

Real Property Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS—Continued

In 1994-95 the functions of the Corporate and Administrative Services (C&AS) activity was transferred out of the Revolving Fund to the Supply and Services Program. The recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to the C&AS activity were removed from the Revolving Fund.

The effect of the above is as follows:

	(in thousands of dollars)
Assets:	
Capital assets (net of amortization).....	36,808
Special initiatives	8,865
Consumable stores inventory	2,746
	<u>48,419</u>
Liabilities:	
Accumulated unused annual leave	13,588
Employee termination benefits	39,377
	<u>52,965</u>
Net liabilities assumed	<u>4,546</u>

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore-based facilities	10,478		(6,651)	3,827
Scows, tugs and large survey launches	4,514		(1,896)	2,618
Small survey launches, other floating and related mobile shore-based assets	1,504	121	(130)	1,495
Vehicles and construction equipment	4,687		(16)	4,671
Tools, machinery, building, EDP and office equipment	53,350	3,865	(1,699)	55,516
	<u>74,533</u>	<u>3,986</u>	<u>(10,392)</u>	<u>68,127</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore-based facilities	5,651	61	(3,268)	2,444
Scows, tugs and large survey launches	2,266	30	(1,120)	1,176
Small survey launches, other floating and related mobile shore-based assets	493	77	(35)	535
Vehicles and construction equipment	4,214	352	(16)	4,550
Tools, machinery, building, EDP and office equipment	36,871	6,452	(1,752)	41,571
	<u>49,495</u>	<u>6,972</u>	<u>(6,191)</u>	<u>50,276</u>
Net	<u>25,038</u>		<u>(4,201)</u>	<u>17,851</u>

Real Property Services Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Current portion of long-term debt

The current portion of long-term debt is broken down as follows:

	1997	1996
	(in thousands of dollars)	
Provision for employee termination benefits	4,000	4,000
Allowance for compensation	27,181	6,463
	<u>31,181</u>	<u>10,463</u>

6. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs over two years, excluding severance pay and unused vacation pay which are recorded separately.

7. Workforce adjustment

Workforce adjustment costs of \$24,045,992 incurred during 1996-97 were offset to the following liability accounts:

	1997	1996
	(in thousands of dollars)	
Allowance for compensation	17,256	27,441
Employee termination benefits	5,522	11,467
Accrued salaries and benefits	1,268	2,647
	<u>24,046</u>	<u>41,555</u>

8. Miscellaneous expenses

Miscellaneous expenses represents disposals of assets outside the normal operating activities

9. Subsequent event

By April 1998, Public Works and Government Services (PWGS) will establish cost-saving, innovative partnerships with the private sector, provinces and territories for the delivery of property management services on most of its office buildings and other facilities. PWGS's property management work has been divided into 18 packages, 13 being offered to industry under an open, competitive, two stage procurement process. In July 1997, Notice of Proposed Procurement was posted in PWGS's electronic bidding system. Proposals are scheduled to be delivered in September 1997. Successful bidders will be sent letters of intent in December 1997 and contracts are expected to be awarded in March 1998. The duration of the contracts will be three years, with various options for renewals of up to four additional years. Contractors and provincial and territorial organizations will be required to make employment offers to a minimum of 50 percent of the 700 to 800 staff currently delivering the services.

An estimate of the financial effect cannot be made at this present time.

10. Statement of information by segment

Due to a change in activity structure the segmented information cannot be extracted from the financial system.

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed

in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

LYSE RICARD

*Director General, Finance and Administration
(Senior full-time financial officer)*

AMELITA A. ARMIT

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

August 27, 1997

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net loss for the year	(173)	(1,790)	(733)	(173)
Add items not requiring use of funds	573	580	550	459
Operating source of funds	400	(1,210)	(183)	286
Net capital acqui- sitions	(321)	51	(500)	(109)
Working capital change	(268)	3,073	(88)	(621)
Other items		573		700
Authority (used) provided	(189)	2,487	(771)	256

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account	519	880
Add PAYE charges against the appropriation account after March 31	2,332	1,615
Less:		
Amounts credited to the appropriation account after March 31	2,140	4,271
Transfer from TB Vote 5 (Note 1)	1,058	
Net authority provided, end of year	(347)	(1,776)
Authority limit	4,500	4,500
Unused authority carried forward	4,847	6,276

Public Service Commission— Staff Development and Training Revolving Fund—*Continued*

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 1997, and the statements of operations, accumulated surplus (deficit) and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Because we were appointed auditors of the Staff Development and Training Revolving Fund during the current year, we were not able to satisfy ourselves concerning the opening accounts receivable, accounts payable and accrued liabilities balances. Since opening accounts receivable, accounts payable and accrued liabilities balances enter into the determination of the results of operations and changes in financial position, we were unable to determine whether adjustments to revenues, operating expenses, net loss for the year, opening accumulated surplus and cash provided from operating activities might be necessary.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to examine opening accounts receivable, accounts payable and accrued liabilities balances as described in the preceding paragraph, the statements of operations, accumulated surplus (deficit) and changes in financial position present fairly, in all material respects, the results of operations and the changes in financial position of the Staff Development and Training Revolving Fund for the year ended March 31, 1997, in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2. Further, in our opinion, the balance sheet presents fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 1997, in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
July 24, 1997

**Public Service Commission—
Staff Development and Training
Revolving Fund—Continued**

BALANCE SHEET AS AT MARCH 31, 1997
(in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996		1997	(Unaudited and restated Note 4) 1996
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	2,240	4,393	Government of Canada	1,838	1,130
Outside parties	142	380	Outside parties		
Prepaid expenses	108	175	Accounts payable	465	496
	2,490	4,948	Accrued vacation pay	195	443
			Current portion of provision for employee termination benefits	312	280
Fixed assets (Note 4)			Current portion for allowance for compensation (Note 5)	154	
At cost	3,539	4,381		2,964	2,349
Less accumulated amortization	2,571	3,093	Long-term		
	968	1,288	Provision for employee termination benefits (Note 6)	573	1,815
				3,537	4,164
	3,458	6,236	EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	519	880
			Accumulated surplus (deficit)	(864)	926
			Contributed capital	266	266
				(79)	2,072
				3,458	6,236

The accompanying notes are an integral part of the financial statements.

Public Service Commission— Staff Development and Training Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996
Revenues		
Course fees and services	6,690	9,061
Subsidies (Note 3)	2,998	5,292
	<u>9,688</u>	<u>14,353</u>
Operating expenses		
Salaries and employee benefits	5,108	8,420
Professional and special services	1,813	2,069
Rentals	824	1,884
Travel and communications	366	687
Material and supplies	341	477
Administration and financial services	317	317
Amortization	212	272
Loss on disposal of assets	159	
Information	129	202
Provision for employee termination benefits	55	187
Other	55	1
Repairs	12	10
	<u>9,391</u>	<u>14,526</u>
Operating gain (loss) before other expenses	297	(173)
Other expenses		
Provision for compensation (Note 5)	154	
Employee termination benefits expenses (Note 6)	1,933	
Net loss for the year	<u>(1,790)</u>	<u>(173)</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996
Balance, beginning of year (as previously reported) ..	987	1,137
Effect of recognition of certain assets (Note 4)	(61)	(38)
Accumulated surplus, beginning of year (as restated) ..	926	1,099
Net loss before restatement	(1,770)	(150)
Effect of recognition of certain assets (Note 4)	(20)	(23)
Net loss for the year	(1,790)	(173)
Accumulated surplus (deficit) end of year	<u>(864)</u>	<u>926</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996
Operating activities:		
Net loss	(1,790)	(173)
Add:		
Provision for employee termination benefits	55	187
Amortization	212	272
Provision for compensation	154	
Loss on disposal of capital assets	159	
	<u>(1,210)</u>	<u>286</u>
Working capital change	3,073	(620)
Change in allowance for compensation	(154)	
Payments on and change in provision for employee termination benefits	(1,297)	(142)
Net financial resources provided (used) by operating activities	<u>412</u>	<u>(476)</u>
Investing activities:		
Capital assets		
Acquisitions	(51)	(110)
Net financial resources used by investing activities	<u>(51)</u>	<u>(110)</u>
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	361	(586)
Accumulated net charge against the Fund's authority account, beginning of year	(880)	(294)
Accumulated net charge against the Fund's authority account, end of year	<u>(519)</u>	<u>(880)</u>

The accompanying notes are an integral part of the financial statements.

Public Service Commission— Staff Development and Training Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

In 1996-97, an amount of \$1,058,000 was received to cover a portion of the employee termination benefits (severance pay and accumulated leave) as a result of the Commission having received the approval of the Treasury Board for measures which included early retirement and cash-based departure incentives. In June 1996, the Public Service Commission was designated a most affected organization to achieve significant downsizing. As such, the deficit includes payment of \$1,714,554 made for early departure incentive. Consequently, the Staff Development and Training Revolving Fund will seek authority to write-off this amount pursuant to the Early Departure Incentive Program.

2. Significant accounting policies

The financial statements have been prepared in accordance with the generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

Capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies as at March 31, 1997.

(e) Allowance for compensation

The Government has taken specific measures to reduce employment in the Public Service for 1997-98. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

3. Subsidized operations

In 1996-97, appropriation funds in the amount of \$2,998,000 (\$5,291,740 in 1995-96) were received by the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

Public Service Commission— Staff Development and Training Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture.....	1,221		218	1,003
Equipment.....	551	10	85	476
EDP equipment.....	2,609	41	590	2,060
	4,381	51	893	3,539

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture.....	617	59	111	565
Equipment.....	406	21	77	350
EDP equipment.....	2,070	132	546	1,656
	3,093	212	734	2,571

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGS has now granted ownership of certain assets (furniture) to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital and the comparative figures for fixed assets, accumulated depreciation and depreciation expense for 1995-96 have been modified to reflect the change.

5. Provision for compensation

The provision for compensation results from a government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs for 1997-98 excluding severance pay and unused vacation pay which are recorded separately.

6. Employee termination benefits payable

Employee termination benefits payable significantly decreased during the year due to a large number of employees leaving the Revolving Fund. An amount totalling \$3,197,466 was paid out as follows:

	(in thousands of dollars)
Early departure incentives.....	1,714
Early retirement incentives.....	430
Other termination benefits.....	1,053
Total.....	3,197

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

G. BERGERON
A/Director General, Finance
(Senior full-time financial officer)

J. C. STOBBE
Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)

September 10, 1997

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996 Restated	
	Estimates	Actual	Estimates	Actual
Net loss	(10,541)	(7,992)		(15,174)
Add items not requiring use of funds	1,344	2,372		7,728
Operating source of funds	(9,197)	(5,620)		(7,446)
Net capital acqui- sitions	(740)	(1,236)		(1,689)
Working capital change		2,477		(8,676)
Other items		(5,779)		8,188
Authority used	(9,937)	(10,158)		(9,623)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated
Credit balance in the accumulated net charge against the Fund's authority account	11,334	14,455
Add PAYE charges against the Revolving Fund account after March 31	8,401	7,327
Less amounts credited to the Revolving Fund account after March 31	16,929	19,676
Net authority used, end of year	2,806	2,106
Authority limit	75,000	75,000
Unused authority carried forward	72,194	72,894

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1997 and the statements of operations, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

Ottawa, Canada

July 25, 1997

BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)		1997	1996 Restated (Note 3)
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	17,814	19,869	Government of Canada	2,175	1,772
Outside parties	283	172	Outside parties		
	18,097	20,041	Accounts payable	6,225	5,555
Capital (Note 5)			Accrued benefits	2,157	1,878
At cost	11,130	7,030	Current portion of the allowance for		
Less accumulated amortization	8,381	2,661	employee termination benefits	1,021	745
	2,749	4,369	Current portion of the allowance for		
Other			compensation	319	1,414
Deferred employee benefit expenses	16,941	13,429		11,897	11,364
			Long-term		
			Allowance for employee termination benefits	17,190	13,434
			Allowance for compensation		4,178
				17,190	17,612
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	11,334	14,455
			Accumulated deficit	(2,634)	(5,592)
				8,700	8,863
	37,787	37,839		37,787	37,839

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)
Translation revenue	101,031	73,695
Expenses		
Salaries and employee benefits	67,468	51,443
Provision for employee termination benefits	630	750
Workforce adjustment (excluding employee termination benefits and unused annual leave) (Note 7)		154
Transportation and communication	3,257	1,387
Information	214	50
Professional and special services	22,982	17,413
Occupancy costs	5,446	4,553
Rentals	176	109
Purchased repairs and upkeep	331	156
Utilities, materials and supplies	1,142	1,872
Amortization	4,700	1,386
Interest on drawdown		81
Other expenditures	170	16
	106,516	79,370
Charge backs from Supply and Services Program for corporate and administrative services	5,465	3,907
	111,981	83,277
Operating loss before other expenses	(10,950)	(9,582)
Adjustment for provision for compensation (Note 6)	2,958	(5,592)
Net loss	(7,992)	(15,174)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)
Balance, beginning of year	(5,592)	
Net loss	(7,992)	(15,174)
Deletion of operating loss (Note 1)	10,950	9,582
Balance, end of year	(2,634)	(5,592)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)
Operating activities:		
Net loss	(7,992)	(15,174)
Add:		
Provision for termination benefits	630	750
Adjustment to provision for compensation	(2,958)	5,592
Amortization	4,700	1,386
	(5,620)	(7,446)
Working capital change	2,477	(8,677)
Changes in other assets and liabilities:		
Deferred employee benefit expenses	(3,512)	351
Payments on and change in allowance for compensation	(1,220)	(1,414)
Payments on and change in allowance for employee termination benefits	3,126	(1,096)
Net financial resources used by operating activities	(4,749)	(18,282)
Investing activities:		
Capital assets:		
Acquisitions	(1,236)	(1,689)
Assumed by the Fund (net)	(1,844)	(4,066)
Net financial resources used by investing activities	(3,080)	(5,755)
Financing activities:		
Deletion of operating loss (Note 1)	10,950	9,582
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	3,121	(14,455)
Accumulated net charge against the Fund's authority account, beginning of year	(14,455)	
Accumulated net charge against the Fund's authority account, end of year	(11,334)	(14,455)

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. The Bureau is currently part of Public Works and Government Services Canada and provides a wide range of translation, interpretation, terminology and related services in many languages.

In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates D.

The Revolving Fund accounts for the following services: translation, interpretation and terminology to clients. Pursuant to subsection 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal year 2000-01. The amounts deleted totalled \$10,950,054 for 1996-97 (\$9,581,743 for 1995-96). In addition, TB decision #824299 approved the transfer of the remaining activities under the parliamentary appropriation to the Translation Bureau Revolving Fund.

2. Significant accounting policies

The financial statements include only the accounts under the responsibility of the Revolving Fund. They have been prepared in accordance with accounting principles for Revolving Funds of the Government of Canada. The significant accounting policies include the following:

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Capital assets and amortization

Certain capital assets previously under the custodianship of the Department of Secretary of State were assumed by the Fund and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund are recorded at cost.

Amortization is calculated using the straight-line method, commencing the year of the acquisition, over the estimated useful lives of the assets as follows:

Office equipment	3 years
Furniture and fixtures	3 years

The current year acquisitions are amortized at half the current rate.

Further to the revision of the estimated useful lives of the assets, management has decided to review the period of amortization. Previously, the useful lives were estimated at 5 years. It has now been modified to 3 years. This change has been reflected prospectively starting in 1996-97. Consequently, comparative data is based on the previous estimation.

Pension plan

Employees whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of pensions is against the Public Service Superannuation and Supplementary Retirement Benefit accounts.

Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Allowance for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the estimated cost of these benefits are recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

Deferred employee benefit expenses

Deferred employee benefit expenses refers to the estimated termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995. Amortization of deferred employee benefit expenses is calculated based on the actual amount paid during the year.

Translation Bureau Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Restatement

The financial statements have been restated to reflect a decision of Treasury Board not to include the provision for compensation as part of the operating losses that can be deleted according to the Treasury Board decision #822560 dated February 22, 1995, and #824299 dated July 10, 1996.

As a consequence of this decision, the amount of deletion of operating loss for the year 1995-96 has been reduced by \$4,024,257 (from \$13,606,000 to \$9,581,743). Accordingly, the accumulated deficit and the accumulated net charge against the Fund's authority ANCAFA has been increased by the same amount.

4. Assets and liabilities assumed

Certain capital assets and liabilities for employee unused annual leave and employee termination benefits originally funded from departmental appropriations, are accounted for in the Translation Bureau Revolving Fund. As of April 1, 1996, an amount of \$1,844,000 representing net assets assumed was charged to the ANCAFA. As of April 1, 1995, an amount of \$2,066,000 representing net assets assumed, excluding provision for employee termination benefits, was also charged to the ANCAFA. An amount of \$13,429,168 was also debited to deferred employee benefit expenses and credited to provision for employee benefits as of April 1, 1995 to reflect the termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995.

Capital assets were recorded at their estimated book value at the date the assets were assumed. Liabilities were recorded at their estimated value at the same date. The balances assumed are as follows:

	1997	1996
	(in thousands of dollars)	
Assets:		
Capital assets at cost	2,864	5,341
Accumulated amortization	(1,020)	(1,275)
Deferred employee benefit expenses		13,000
	<u>1,844</u>	<u>17,066</u>
Liabilities:		
Accrued salaries and benefits		2,000
Provision for employee termination benefits		13,000
		<u>15,000</u>
Equity of Canada:		
Net assets assumed	1,844	2,066
	<u>1,844</u>	<u>17,066</u>

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Assets assumed	Balance at end of year
(in thousands of dollars)				
Office equipment	7,004	1,236	2,864	11,104
Furniture and fixtures	26			26
	<u>7,030</u>	<u>1,236</u>	<u>2,864</u>	<u>11,130</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Assets assumed	Balance at end of year
(in thousands of dollars)				
Office equipment	2,658	4,692	1,020	8,370
Furniture and fixtures	3	8		11
	<u>2,661</u>	<u>4,700</u>	<u>1,020</u>	<u>8,381</u>
Net	<u>4,369</u>			<u>2,749</u>

6. Adjustment for provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives (workforce adjustment). The provision represents the estimated costs over two years, excluding severance pay and unused vacation pay which are recorded separately. An amount of \$2,958,069 was credited to the provision in 1996-97 and reflected in the statement of operations to adjust the provision to current estimations.

7. Workforce adjustment

Workforce adjustment costs of \$2,315,219 incurred during 1995-96 were offset to the allowance for compensation account.

8. Comparative figures

Certain of the prior year's comparative figures have been reclassified to conform with the presentation adopted in the current year.

SECTION 2

1996-97

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations and Other Entities

CONTENTS

	<i>Page</i>
Departmental corporations—	
Atomic Energy Control Board	2.2
Canada Employment Insurance Commission.....	2.7
Canadian Centre for Management Development	2.12
Canadian Centre for Occupational Health and Safety....	2.14
Canadian Polar Commission.....	2.18
Canadian Transportation Accident Investigation and Safety Board.....	2.20
Director of Soldier Settlement	2.23
Director, Veterans' Land Act	2.24
Fisheries Prices Support Board	2.25
Medical Research Council.....	2.26
National Battlefields Commission.....	2.30
National Research Council of Canada	2.34
National Round Table on the Environment and the Economy	2.37
Natural Sciences and Engineering Research Council	2.41
Social Sciences and Humanities Research Council	2.45
Other entities—	
Agricultural Products Board.....	2.49

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Administration

Ottawa, Canada
June 9, 1997

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES CANADA

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1997. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1997, in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 1997

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	30,478,634	29,215,747
Professional and special services	7,802,528	7,439,397
Accommodation	3,693,980	3,635,055
Travel and relocation	2,840,544	2,710,598
Furniture and equipment	1,632,105	1,394,138
Utilities, materials and supplies	857,890	730,455
Communication	755,142	804,147
Information	375,513	432,712
Board Members' expenses	348,538	288,662
Repairs	189,982	186,910
Equipment rentals	114,798	108,786
Miscellaneous	34,783	27,106
	49,124,437	46,973,713
Grants and contributions		
Safeguards Support Program	502,166	497,850
Other	147,585	141,740
	649,751	639,590
	49,774,188	47,613,303
Non-tax revenues		
Licence fees	30,072,647	27,923,061
Design assessment for foreign sales	2,678,326	1,825,877
Foreign training	1,248,243	985,635
Refunds of previous years' expenditure	193,061	164,049
Capital assets disposal	4,133	18,199
Fines and penalties	2,650	4,229
Miscellaneous	14,374	1,960
	34,213,434	30,923,010
Net cost of operations (Note 3)	15,560,754	16,690,293

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Administration

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources Canada.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenues, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the Government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on August 21, 1996 and continue to be based on 1992-93 regulatory activities.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It will replace the *Atomic Energy Control Act*, but will not come into effect until proclamation by order of the Governor in Council, which must await the development and approval of regulations that will be applied under the new statute. It is anticipated that this will be completed by mid-1998. On proclamation of the new Act, the AECB will become the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment will also provide CNSC compliance inspectors with enforcement powers along with penalties for infractions in line with current legislative practices. The CNSC will be a court of record with powers to hear witness, take evidence and control its proceedings. It will be empowered to require financial guarantees, to order remedial action in hazardous situations and to require responsible parties to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis in the year they are charged to the Board's appropriation, with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Revenues for foreign training and design assessment for foreign sales are recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure is recorded as revenues when received and are not deducted from expenditure.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Related party transactions

The Corporation enters into transactions with other Government departments, agencies and Crown corporations in the normal course of business. Estimates of amounts for services provided without charge by Government departments are included in expenditure and are measured at cost.

(e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditures when disbursed.

(f) Reclassification of comparative figures

Certain 1996 comparative figures have been reclassified to conform with the presentation adopted in 1997.

3. Parliamentary appropriations

	1997	1996
	\$	\$
Vote 20—Atomic Energy Control Board	43,611,550	43,194,000
Less:		
Frozen allotment *	41,068	2,074,699
Lapsed	2,840,369	2,031,079
	40,730,113	39,088,222
Add statutory contributions to employee benefit plans	3,831,000	3,411,000
Total appropriations used	44,561,113	42,499,222
Add services provided without charge by other Government departments:		
Accommodation	3,387,140	3,414,005
Employee benefits	1,476,000	1,424,088
Other	349,935	275,988
	5,213,075	5,114,081
	49,774,188	47,613,303
Less non-tax revenues	34,213,434	30,923,010
Net cost of operations	15,560,754	16,690,293

* Funds not available for use in the year.

Atomic Energy Control Board—Continued**NOTES TO THE STATEMENT OF OPERATIONS—Continued****4. Accounts receivable**

As of March 31 the amounts for accounts receivable are as follows:

	1997	1996
	\$	\$
Licence fees	371,124	738,323
Design assessment for foreign sales	588,921	836,867
Foreign training	230,771	481,932
	<u>1,190,816</u>	<u>2,057,122</u>

5. Licence fees—Deferred revenues

As of March 31, 1997, there are unearned licence fees received in the amount of \$20,364,094 (1996—\$17,390,371).

6. Liabilities

As of March 31 the amounts of liabilities are as follows:

	1997	1996
	\$	\$
Accounts payable and accrued liabilities ..	4,723,021	4,282,540
Salaries payable	1,245,935	1,138,325
Contractors holdbacks	332,424	244,558
Total accounts and salaries payable	<u>6,301,380</u>	<u>5,665,423</u>
Vacation pay	2,017,877	1,879,595
Employee termination benefits	2,236,413	2,152,958
Total other liabilities	<u>4,254,290</u>	<u>4,032,553</u>
Total liabilities	<u>10,555,670</u>	<u>9,697,976</u>

The costs represented by contractors holdbacks, accounts and salaries payable are reflected in the statement of operations.

Liabilities for vacation pay and employee termination benefits are not reflected in the statement of operations.

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 1997, amounted to \$2,315,150 (1996—\$2,384,663).

8. Contingent liabilities

At March 31, 1997, the AECB was defendant in a lawsuit amounting to \$250,000. The lawsuit seeks damages for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years. Therefore, no provision has been made in the accounts for this contingent liability. Any settlement resulting from the resolution of this case will be paid from the Consolidated Revenue Fund.

9. Related party transactions

The AECB is related to Atomic Energy of Canada Limited (AECL) by virtue of common ownership by the Government of Canada.

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited is the major contractor for this work by virtue of a contract that expires on March 31, 1999 which calls for annual payments of up to \$2.3 million a year. For 1997, AECB paid \$1,094,584 (1996—\$1,280,627) to AECL under this program.

The AECB has undertaken a project to conduct special safety and licensability assessments of new nuclear facility designs which AECL plan to sell on the foreign market. The cost of the review was recovered from AECL in accordance with the terms of the contract which expired in 1997. For 1997, the AECB recognized revenues of \$2,678,326 (1996—\$1,825,877) from this project.

This year, the AECB commenced a new project at the request of AECL to develop, deliver and administer regulatory services for a period of five years for Chinese and Korean regulatory staff. In accordance with the terms of the contract, the cost of the service is recovered from AECL at a rate of \$1,000,000 per year. For 1997, the AECB recognized revenue of \$665,368 from this project.

Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—
Concluded

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1997, is \$545,821 (1996—\$544,321).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1997, is \$590,000,000 (1996—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUES AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1997

	1997				1996
	Revenue	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	19,891,556		19,891,556	24,186,903	24,690,058
Research reactors	16,200	146,609	162,809	497,643	410,832
Nuclear research and test establishments	1,699,795		1,699,795	1,921,062	1,660,475
Uranium mines	3,173,615		3,173,615	3,182,038	3,889,506
Nuclear fuel facilities	860,086		860,086	926,934	905,045
Prescribed substances	24,994	40,020	65,014	139,415	233,227
Accelerators	117,341	317,435	434,776	357,185	332,564
Radioisotopes	2,821,635	1,662,156	4,483,791	7,733,322	6,724,581
Transportation	177,958	18,228	196,186	634,003	481,410
Waste management and decommissioning	1,286,355	114,052	1,400,407	1,769,416	1,630,847
Dosimetry	3,112	16,650	19,762	143,216	175,115
Import/export				402,340	321,939
	30,072,647	2,315,150	32,387,797	41,893,477	41,455,599
Non-regulatory activities					
Design assessment for foreign sales	2,678,326		2,678,326	4,993,927	3,353,279
Foreign training	1,248,243		1,248,243	1,178,405	1,082,210
Other	214,218		214,218	1,708,379	1,722,215
	4,140,787		4,140,787	7,880,711	6,157,704
Total	34,213,434	2,315,150	36,528,584	49,774,188	47,613,303

Canada Employment Insurance Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

M. CAPPE

Chairperson

MARCEL NOUVET

Senior Financial Officer

July 29, 1997

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Expenditures		
Human Resource Investment and Insurance Program		
Human Resource Investment	2,566,860	1,807,450
Employment Insurance	577,796	557,879
HRCC management and joint services	239,209	249,486
	3,383,865	2,614,815
Corporate Management and Services Program		
Corporate management and administration	241,789	239,746
Systems	55,862	49,006
Policy and communication	32,948	33,216
	330,599	321,968
Total of expenditures	3,714,464	2,936,783
Revenues		
Revenues credited to the vote		
Recovery of Employment Insurance Account administrative costs	1,214,692	1,193,638
Non-tax revenues		
Refunds of previous years' expenditures	199,990	16,019
Proceeds from sales	416	412
Services and service fees	38	238
Privileges, licences and permits	136	132
Other revenues		
Government annuities surplus	1,735	334
Employment insurance fines	1,025	1,167
Other	23,257	148
Recovery of employee benefit cost E.I.	92,378	96,040
Total of revenues	1,533,667	1,308,128
Net cost of operations	2,180,797	1,628,655

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

Corporate Management and Services Program—To provide executive direction, policy development and management support services to the Department.

Human Resource Investment and Insurance Program—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other Government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenues are recorded on a cash basis, in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous year's expenditures

Refunds of previous year's expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	1997	1996
Human Resource Investment and Insurance Program		
Vote 5	182,729	216,952
Lapsed	39,069	76,390
	143,660	140,562
Vote 10	1,382,674	1,368,635
Lapsed	63,574	69,795
	1,319,100	1,298,840
Statutory contributions to employee benefit plans	94,123	25,110
Statutory refunds of amounts credited to revenues in previous years	47	4
Statutory retirement benefits to annuities agents pensions	33	36
Total program	1,556,963	1,464,552
Corporate Management and Services Program		
Vote 1	44,954	66,306
Lapsed	4,281	10,764
	40,673	55,542
Statutory contributions to employee benefit plans	17,158	17,861
Statutory spending of proceeds from disposal of surplus Crown assets	464	318
Total program	58,295	73,721
Total use of appropriations	1,615,258	1,538,273

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Employment Insurance Act*, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	1997	1996
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services		
Miscellaneous	210	144
Secondments	61	133
	<u>271</u>	<u>277</u>
Outside parties		
Employment and insurance		
Default Canada Student Loans		
subrogated to the Crown	1,657,281	
Employment insurance benefit		
overpayments	368,669	367,446
Employment Insurance section 33	212,165	208,559
Other programs	8,115	1,502
Employment insurance fines	6,289	3,898
CJS Developmental use of		
E.I. Funds	4,273	1,147
E.I. Employer Penalties	2,216	
Post-Secondary Education/Establish		
Program Financing	1,000	
TAGS	928	39
Social assistance recipients	638	477
Labour Adjustment Benefits	408	
Outreach Program	178	92
Youth Training Option Program	137	3
E.I. Chargeback	93	
Community futures	22	871
National Institutional		
Training		1,502
Job Entry		1,041
Job Development		351
Other programs—CJS		279
Skill investment		254
National Training Program—Purchase		
of training		253
Young Canada Works		85
Canada Works		78
Summer Canada Works		77
Local Employment Assistance		
Program		77
Canada Manpower Mobility		
Program		72
Skill shortages		70
Canada Community Development		36

	1997	1996
	(in thousands of dollars)	
CJS Challenge		24
Career Access		18
Local Employment Assistance and		
Development Program		14
Summer Employment Experience		
Development Program		11
General Industrial Training		2
JOBS CORPS		1
	<u>2,262,412</u>	<u>588,279</u>
Corporate Management and Services		
Secondments	202	211
Miscellaneous	374	274
Salary overpayments	92	34
	<u>668</u>	<u>519</u>
Total	<u>2,263,351</u>	<u>589,075</u>

5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts.

(a) Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory Employment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1997	1996
Receipts and other credits		
Premiums—		
Employers and employees	20,207	18,921
Penalties	53	47
Interest earned	108	35
	20,368	19,003
Payments and other charges		
Benefits	12,528	13,512
Administration costs	1,374	1,351
Interest expense		228
	13,902	15,091
Net decrease	6,466	3,912
Add:		
Advances		(3,386)
Balance at beginning of year	27	(499)
Balance at end of year	6,493	27

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenues to cover the actuarial deficit. Payments and other charges represent matured annuities,

the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1997	1996
Balance as at April 1	650,178	692,871
Receipts and other credits		
Interest from Canada	42,332	45,116
Premiums	154	116
Other	99	87
	42,585	45,319
Payments and other charges		
Annuity payments	81,839	84,847
Premium refunds	571	862
Unclaimed annuities	545	568
	82,955	86,277
Net increase or (decrease)	(40,370)	(40,958)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid	710	(1,735)
Balance as at March 31	610,518	650,178

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$3,194 and payments from the account amounted to \$0.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT (in thousands of dollars)

	1997	1996
Balance as at April 1	16,168	15,382
Receipts and other credits	3,194	11,262
Payments and other charges		10,476
Net increase or (decrease)	3,194	786
Balance as at March 31	19,362	16,168

Canada Employment Insurance Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

(d) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$175,000 and disbursements totalled \$175,000 consisting in payments to sponsors.

TRANSACTIONS IN THE SUMMER EXPERIENCE DEVELOPMENT PROGRAM (in thousands of dollars)

	1997	1996
Balance as at April 1		(281,546)
Receipts and other credits	175,000	456,546
Payments and other charges	175,000	175,000
Net increase or (decrease)		281,546
Balance as at March 31		

6. Contingent liabilities

Nineteen claims totalling \$16,159,910 have been brought against the Canada Employment Insurance Commission: one class action for annuities entitlements (by private citizens), one for personal injury damages (by a private citizen), two for negligence damages (by private citizens), two for defamation damages (one by an employee, the other by a private organization), two for breach of contract (one by a private citizen, the other by a university), two for general damages (by private citizens), three for charter of rights violations (by private citizens), four for unjust dismissal (by former employees), one for harassment charges (by a former employee), and one for educational entitlement damages (by an aboriginal tribe).

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Disbursements		
Human Resource Investment and Insurance Program		
Employment Insurance Benefits	12,527,917	13,512,450
Human Resource Investment	2,566,860	1,807,450
Employment Insurance	660,751	644,166
Employment Insurance interest expense		227,859
HRCC management and joint services	239,209	249,486
Summer Employment Experience Development Program—Payments and refunds to provinces	175	175
Corporate Management and Services Program		
Corporate management and administration	295,364	293,619
Systems	55,862	49,006
Policy and communications	32,948	33,216
	16,379,086	16,817,427
Receipts		
Employment Insurance premiums	20,260,918	18,969,467
Employment Insurance advances		(3,386,400)
Annuity interest, etc.	42,588	45,330
Employment insurance interest—Revenues	108,418	35,385
Refund of previous years' expenditures	199,990	16,020
Net adjustment to the Employment insurance administration cost	(93,762)	6,141
Summer employment experience development program deposits	175	457
Proceeds from sales	416	412
Services and service fees	38	238
Privileges, licences and permits	136	132
Return on investments		
Other revenues		
Government annuities surplus	1,735	334
Employment insurance fines	1,025	1,167
Other	23,257	148
E.I. EBP recovery	92,378	96,040
	20,637,312	15,784,871
Net cost of operations	(4,258,226)	1,032,556
Reconciliation to use of appropriations		
Net cost of operations	(4,258,226)	1,032,556
Decrease in Employment Insurance deficit	6,466,611	526,420
Revenues credited to non-tax revenues related to appropriations	318,976	114,490
From Annuities Account—Actuarial surplus (deficit)	(710)	1,735
Increase in the Annuities Pensions Agent	3	1
Net adjustment of EBP	18,903	19,623
Decrease in the Summer Employment Experience Development Program		281
Decrease in unpaid annuities	(39,660)	(42,693)
Use of appropriations	2,505,897	1,652,413

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD

*A/Director, Finance and Administration
(Senior Full-time Financial Officer)*

C. BASTEDO - BOILEAU

*for the Director General, Corporate Services
(Senior Financial Officer)*

July 3, 1997

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Personnel	9,113,640	6,759,834
Professional and special services	4,997,186	5,518,075
Transportation and communications	900,406	1,120,036
Information	200,831	206,968
Furniture and equipment	247,976	511,340
Utilities, materials and supplies	297,956	641,060
Rentals	105,565	169,490
Repairs and maintenance	84,527	103,874
Transfer payments	149,000	149,000
Other subsidies and payments	462,921	
	<u>16,560,008</u>	<u>15,179,677</u>
Less recovery of costs (section 29.1(1) FAA)	6,968,569	6,124,148
Net cost of operations (Note 3)	<u>9,591,439</u>	<u>9,055,529</u>

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental Corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in teaching and research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of senior managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental Corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriation

	1997	1996
	\$	\$
Canadian Centre for Management Development Vote 5	8,418,000	9,049,000
Supplementary Estimates "5B"	493,700	497,046
Transfer from TB Vote 5	197,541	
	<u>9,109,241</u>	<u>9,546,046</u>
Lapsed	611,802	1,287,517
	<u>8,497,439</u>	<u>8,258,529</u>
Expenditures pursuant to section 29.1(1) of FAA	6,968,569	
Equivalent revenues pursuant to section 29.1(1) of FAA	(6,968,569)	
Contributions to employee benefit plans	1,094,000	797,000
Total use of appropriations	<u>9,591,439</u>	<u>9,055,529</u>

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfil these accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due considerations to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG

President and Chief Executive Officer

BRIAN HUTCHINGS, CGA

Comptroller/Senior Financial Officer

May 30, 1997

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY

AND

THE MINISTER OF LABOUR

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1997. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA

Deputy Auditor General

for the Auditor General of Canada

Ottawa, Canada

May 30, 1997

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	4,414,692	4,587,220
Employee termination benefits	55,215	11,069
Professional and special services	693,284	750,282
Accommodation	320,160	320,160
Information	318,566	278,873
Transportation and communications	265,902	293,708
Utilities, materials and supplies	141,370	183,579
Capital assets	100,256	97,143
Purchased repair and upkeep	95,290	128,346
Rentals	45,708	39,253
	<u>6,450,443</u>	<u>6,689,633</u>
Administration		
Salaries and employee benefits	199,156	194,880
Governors and committees	14,054	11,658
Travel	6,336	3,234
Utilities, materials and supplies	715	711
Professional and special services	658	5,010
	<u>220,919</u>	<u>215,493</u>
Total expenditures	6,671,362	6,905,126
Non-tax revenues credited to the vote (Note 3)	4,376,268	4,650,466
Net cost of operations (Note 4)	2,295,094	2,254,660

The accompanying notes are an integral part of this statement.

Approved by:

NICOLE SENÉCAL

Chairperson

S. LEN HONG

President and Chief Executive Officer

BRIAN HUTCHINGS, CGA

Comptroller/Senior Financial Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenues and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on a cash receipts basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(f) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Non-tax revenues credited to the vote

	1997	1996
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc	2,215,453	2,226,206
Subscription—Specialty discs	618,221	418,472
Diskette based products	41,086	81,486
Single copy publications	88,485	55,064
Subscription—CCINFO line	45,261	45,707
CCINFOtapes	31,451	25,488
Memberships	13,592	14,670
Others	2,267	3,664
	<u>3,055,816</u>	<u>2,870,757</u>
Cost recoveries:		
Technical services	732,667	917,658
Inquiries services	483,400	740,000
Travel expenses	102,072	121,102
Proceeds from Crown assets	2,313	949
	<u>1,320,452</u>	<u>1,779,709</u>
	<u>4,376,268</u>	<u>4,650,466</u>

4. Parliamentary appropriations

	1997	1996
	\$	\$
Human Resources Development—		
Vote 40	1,770,000	
Human Resources Development—		
Vote 50		2,026,000
Human Resources Development—		
Vote 40b	263,816	
Human Resources Development—		
Vote 50a		124,921
	<u>2,033,816</u>	<u>2,150,921</u>
Amount lapsed	66,689	225,744
Total use of appropriations	<u>1,967,127</u>	<u>1,925,177</u>
Add:		
Services provided without charge		
by Government departments	329,460	329,460
Crown asset proceeds		
purchases	140	972
Collection agency fees	680	
	<u>330,280</u>	<u>330,432</u>
Subtotal		
Less Crown assets		
proceeds	2,313	949
Net cost of operations	<u>2,295,094</u>	<u>2,254,660</u>

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives.

Capital assets at cost	March 31, 1996	Acquisitions	Disposal	March 31, 1997
	\$	\$	\$	\$
Computer equipment	2,078,875	95,056	310,157	1,863,774
Furniture and equipment	928,734	5,200	68,030	865,904
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,643,001</u>	<u>100,256</u>	<u>378,187</u>	<u>3,365,070</u>
Accumulated amortization	March 31, 1996	Amortization	Disposal	March 31, 1997
	\$	\$	\$	\$
Computer equipment	1,887,395	89,065	310,157	1,666,303
Furniture and equipment	896,259	14,016	68,030	842,245
Leasehold improvements	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,419,046</u>	<u>103,081</u>	<u>378,187</u>	<u>3,143,940</u>

6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1997	March 31, 1996
	\$	\$
Outside parties	412,907	442,860
Government of Canada	20,536	68,763
	<u>433,443</u>	<u>511,623</u>

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

7. Liabilities

	March 31, 1997	March 31, 1996
	\$	\$
(a) Accounts payable		
Payables at year end	201,943	115,235
Payments on due date	142,284	187,378
	344,227	302,613
Accrued salaries	136,410	119,551
	480,637	422,164
(b) Other liabilities		
Vacation pay	243,982	285,874
Employee termination benefits	861,578	848,498
	1,105,560	1,134,372
(c) Prepayment on products		
Outside parties	158,594	249,754
Government departments	8,350	3,118
	166,944	252,872

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These payments are recorded as revenues in the statement of operations.

8. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$80,521 at March 31, 1997 from donations. Donations of \$1,270 were received in 1996-97. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

9. Comparative figures

Certain of the figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for 1997.

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

WHIT FRASER

Chairman

ALBERT HALLER

Executive Officer

June 27, 1997

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1997. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1997

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operations		
Travel and relocation	250,382	202,381
Professional and special services	113,775	133,524
Accommodation	85,805	104,467
Honoraria to Board members	41,512	53,330
Printing and publishing	34,096	42,239
Contributions	18,000	20,000
Furniture and equipment		11,497
	543,570	567,438
Administration		
Salaries and employee benefits	427,142	424,942
Telephone and telecommunications	21,252	21,627
Office expenses and equipment	14,869	10,324
Postage and courier service	12,969	7,162
Advertising	7,002	10,915
Materials and supplies	6,990	11,446
	490,224	486,416
Cost of operations (Note 3)	1,033,794	1,053,854

The accompanying notes are an integral part of this statement.

Approved by the Board:

Whit FRASER

Chairman

J. K. GRANT

Member

NOTES TO THE FINANCIAL STATEMENT

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

3. Parliamentary appropriations

	1997	1996
	\$	\$
Indian Affairs and Northern Development—Vote 50	927,000	1,003,000
Treasury Board—Vote 5	5,368	
Supplementary Estimates (A)	46,158	50,164
	978,526	1,053,164
Lapsed	3,732	47,310
	974,794	1,005,854
Statutory contributions to employee benefit plans	59,000	48,000
Total use of appropriations	1,033,794	1,053,854

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

KEN JOHNSON

*Executive Director
Senior Financial Officer*

GERTRUDE RENÉ de COTRET

*Director, Corporate Services
Senior Full-Time Financial Officer*

June 30, 1997

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1997. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 8, 1997

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Board		
Salaries and employee benefits	521,906	425,135
Employee termination benefits (Note 7a) ..	56,819	8,682
Transportation and communications	93,115	40,475
Accommodation (Note 7b)	50,546	25,221
Professional and special services	33,172	7,685
Other	1,020	5,144
	<u>756,578</u>	<u>512,342</u>
Operations		
Salaries and employee benefits	13,567,804	15,021,528
Employee termination benefits (Note 7a) ..	693,087	1,216,588
Accommodation (Note 7b)	1,830,774	1,597,989
Professional and special services	1,790,682	1,652,478
Transportation and communications	1,287,274	1,153,644
Construction and acquisition of machinery and equipment	1,128,387	323,166
Utilities, materials and supplies	533,337	400,702
Purchased repair and upkeep	352,644	334,104
Information	293,841	409,021
Acquisition and construction of land, buildings and works	89,803	
Rentals	52,304	35,706
Other	10,443	3,916
	<u>21,630,380</u>	<u>22,148,842</u>
Administration		
Salaries and employee benefits	2,199,374	2,469,125
Employee termination benefits (Note 7a) ..	350,046	263,137
Professional and special services	499,447	483,117
Accommodation (Note 7b)	374,554	269,522
Transportation and communications	258,635	258,881
Utilities, materials and supplies	205,700	129,657
Purchased repair and upkeep	75,172	144,768
Construction and acquisition of machinery and equipment	73,938	76,854
Information	26,345	18,389
Rentals	7,705	10,510
Other	421	302
	<u>4,071,337</u>	<u>4,124,262</u>
Total expenditures	26,458,295	26,785,446
Non-tax revenues		
Services and service fees	30,820	2,214
Proceeds from sales	29,702	5,297
Refunds of previous years' expenditures	29,379	37,837
	<u>89,901</u>	<u>45,348</u>
Net cost of operations (Note 4)	26,368,394	26,740,098

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave which are recorded on a cash basis. Termination benefits related to the Government downsizing incentive programs are recorded in the accounts of CTAISB in the year of the signing of the termination agreement with the employee.

(b) Revenue recognition

Revenues are recorded on a cash receipts basis.

(c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

3. Changes in financial statement presentation

The presentation of personnel expenditures has been revised to better reflect the nature of these expenditures. Expenditures are now shown under two line items: Salaries and Employee benefits and Employee termination benefits. Previous year figures have been restated to reflect this new breakdown.

The net result of this change is a more detailed presentation of personnel expenditures in each of the three sectors. Total expenditures are not affected.

4. Parliamentary appropriation

	1997	1996
	\$	\$
Privy Council Vote 15	20,949,000	22,367,000
Lapsed	119,701	898,281
	<u>20,829,299</u>	<u>21,468,719</u>
Spending of proceeds from the disposal of surplus Crown Assets	15,670	7,995
Statutory contributions to employee benefit plans	2,446,000	2,354,000
Use of appropriation	23,290,969	23,830,714
Add services provided without charge by Government departments (Note 5)	3,167,326	2,954,732
Deduct non-tax revenues	89,901	45,348
Net cost of operations	<u>26,368,394</u>	<u>26,740,098</u>

5. Services provided without charge by Government departments

	1997	1996
	\$	\$
Public Works and Government Services		
- accommodation and accommodation alteration	2,255,874	1,892,732
- administration of cheque issue and Personnel Management System	30,000	32,000
Treasury Board (employer's share of health insurance premium)	816,552	983,000
Human Resources and Development (administration of workers' compensation)	48,000	47,000
Office of the Auditor General of Canada (audit services)	16,900	
	<u>3,167,326</u>	<u>2,954,732</u>

6. Contractual obligations

The CTAISB has commenced a capital expenditure program estimated at \$354,800 and has entered into contracts for the replacement of the heating system of its Engineering Laboratory building. To March 31, 1997 the CTAISB has spent \$32,538 on this program. The project should be completed in 1997-98.

7. Exceptional expenditures

Exceptional expenditures have been incurred during the year due to the ongoing downsizing activities.

(a) Employee termination benefits

In conjunction with its downsizing activities during the year the CTAISB has incurred expenditures totalling \$734,000 (1995-96—\$1,438,000). This amount includes \$180,000 (1995-96—\$511,000) for the payment of regular severance pay and accrued vacation pay, as well as an amount of \$554,000 (1995-96—\$926,000) relating to the Government downsizing incentives such as the Early Departure Incentive, the Early Retirement Incentive and the Executive Employment Transition Policy programs.

The following amounts are included in the figures reported on the Statement of Operations under the employee termination benefits of the three sectors:

	1997	1996
	\$	\$
Operations	421,523	1,171,072
Administration	312,255	257,824
Board		8,682
	<u>733,778</u>	<u>1,437,578</u>

(b) Accommodation

Further to the reduction in personnel the CTAISB has undertaken to reduce its office accommodation space by 680m². Expenditures for space reconfiguration and renovation totaled \$378,000 and were incurred by Public Works and Government Services Canada on behalf of the CTAISB.

The following amounts are included in the figures reported on the Statement of Operations under the accommodation item of the three sectors:

	1997
	\$
Operations	253,924
Administration	109,649
Board	14,427
	<u>378,000</u>

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE
PUBLIC ACCOUNTS OF CANADA.

Director, Veterans' Land Act

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE
PUBLIC ACCOUNTS OF CANADA.

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Finance and Administration Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:

I. SHUGART

Executive Director

GUY D'ALOISIO

Director, Finance & Administration

June 19, 1997

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL

AND

THE MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1997. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1997 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1997

Medical Research Council—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Expenditures		
Grants and Scholarships (see Schedule)		
Grants	146,195	145,924
Multi-disciplinary	23,994	27,924
Salary support	21,790	22,570
Research training	18,287	20,436
Travel and exchange	277	228
Other activities	5,002	3,025
Networks of centres of excellence	14,704	17,837
Human Genome Program	3,506	5,243
	<u>233,755</u>	<u>243,187</u>
Operations		
Salaries and employee benefits	3,145	3,267
Employee termination benefits		124
Professional and special services	1,384	572
Travel (Note 4)	1,293	1,333
Accommodation	339	330
Publications	263	242
Communications	244	289
Materials and supplies	128	161
Equipment repair and maintenance	66	132
Furniture and equipment	53	77
	<u>6,915</u>	<u>6,527</u>
Administration		
Salaries and employee benefits	1,331	1,205
Employee termination benefits	60	
Travel (Note 4)	270	171
Professional and special services	215	273
Publications	194	158
Accommodation	135	148
Communications	103	107
Materials and supplies	54	59
Equipment repair and maintenance	28	49
Furniture and equipment	22	28
Interest		15
	<u>2,412</u>	<u>2,213</u>
	<u>243,082</u>	<u>251,927</u>
Non-tax revenue		
Refunds of previous years' expenditure	398	585
Sale of Crown assets surplus	7	
	<u>405</u>	<u>585</u>
Net cost of operations (Note 3)	242,677	251,342

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

I. SHUGART
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when disbursed. All operating expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditures on a current basis.

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Parliamentary appropriations

	1997	1996
	(in thousands of dollars)	
Department of Health		
Vote 25—Grants	233,763	243,232
Lapsed	(8)	(45)
	233,755	243,187
Vote 20—Operating expenditures	8,318	7,727
Lapsed	(208)	(150)
	8,110	7,577
Statutory contributions to employee benefit plans	538	485
Total use of appropriations	242,403	251,249
Add services provided without charge by Government departments	679	678
Less non-tax revenue	(405)	(585)
Net cost of operations	242,677	251,342

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 30 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1997	1996
	(in thousands of dollars)	
Operations:		
Grant committees	732	749
Site reviews	136	118
Council/Executive	93	53
Award committees	88	88
Standing committees	73	54
Human Genome	39	76
Advisory groups	19	63
Staff	113	132
	1,293	1,333
Administration:		
Advisory groups	196	95
Staff	74	76
	270	171

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

5. Trust funds

As provided for in Section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1997	1996	1997	1996
	(in thousands of dollars)			
Balance, beginning of year	81	77	2,556	1,325
Add:				
Donations received			4,197	2,021
Interest received	3	4	86	88
Less grants paid			(2,551)	(878)
Balance, end of year	84	81	4,288	2,556

Medical Research Council—Concluded**NOTES TO THE STATEMENT OF OPERATIONS—
Concluded****6. Commitments**

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1997	1996
	(in thousands of dollars)	
Year of payment		
1996-97		194,674
1997-98	200,225	132,041
1998-99	137,947	77,460
1999-2000	75,109	28,826
2000-2001	35,503	12,707
2001-2002	13,780	974
2002-2003	1,280	
	<u>463,844</u>	<u>446,682</u>

**SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1997**
(in thousands of dollars)

	1997	1996
Grants		
Operating	133,136	134,823
Maintenance	2,494	2,803
Equipment	929	797
Health Services Research	2,000	
Special Projects	2,468	2,248
University-Industry Grants	5,168	5,253
	<u>146,195</u>	<u>145,924</u>
Multi-disciplinary		
MRC Groups	16,001	15,010
Program Grants	7,006	11,548
Development Grants	987	1,366
	<u>23,994</u>	<u>27,924</u>
Salary Support		
MRC Groups	2,724	3,457
Development Grants	2,574	2,915
Career Investigators	882	1,321
MRC Scientists	3,948	3,642
Senior Scientists	518	225
Distinguished Scientists	400	104
Scholarships	8,746	8,830
Clinician Scientists 2	1,027	1,144
University-Industry Salary Support	971	932
	<u>21,790</u>	<u>22,570</u>
Research Training		
Clinician Scientists 1	1,162	1,411
Centennial Fellowships	676	656
Fellowships	10,065	11,450
Dental Fellowships	164	225
Studentships	5,221	5,324
Undergraduate Scholarships	442	756
University-Industry Training Awards	557	614
	<u>18,287</u>	<u>20,436</u>
Travel and exchange		
Visiting Scientists and Professorships	175	95
Travel grants, Symposia and Workshops	102	133
	<u>277</u>	<u>228</u>
Other Activities		
President's Fund	566	333
Other Grants	4,436	2,692
	<u>5,002</u>	<u>3,025</u>
All Core Programs	<u>215,545</u>	<u>220,107</u>
Networks of Centres of Excellence	14,704	17,837
Human Genome Program	3,506	5,243
	<u>233,755</u>	<u>243,187</u>

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1997 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU

Chairman

MICHEL LEULLIER

Secretary

July 8, 1997

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1997. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1997

The National Battlefields Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Ex-gratia payments (Note 4)		2,392,549
Operations		
Salaries and benefits	961,571	940,212
Capital assets (Note 5)	721,503	175,269
Professional services	315,404	369,962
Utilities, materials and supplies	198,180	188,684
Maintenance	183,604	240,927
Information	93,142	59,654
Rentals	14,174	11,873
Miscellaneous	2,762	1,148
	2,490,340	1,987,729
Administration		
Salaries and benefits	311,494	309,603
Professional services	36,985	41,579
Transportation and communication	31,676	35,207
Office supplies	3,264	4,791
Compensation for damage claims	720	31,136
Accounting services provided without charge by a Government department	6,250	6,000
	390,389	428,316
Total expenditures	2,880,729	4,808,594
Non-tax revenues		
Parkings (Note 6)	274,606	216,495
Fees for visits, services and the use of facilities	68,313	37,847
Fines and penalties	18,286	16,381
Miscellaneous	52	2,125
	361,257	272,848
Net cost of operations (Note 3)	2,519,472	4,535,746

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Commission was established in 1908 under an Act respecting the National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefield park in Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

The National Battlefields Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

3. Parliamentary appropriation

	1997	1996
	\$	\$
Canadian Heritage		
Vote 85—(Vote 95 in 1996)	1,878,000	4,413,000
Vote 85a	500,000	
	2,378,000	4,413,000
Lapsed	1,479	1,225
	2,376,521	4,411,775
Statutory—Contributions to employee benefit plans	155,000	139,000
Spending of revenues in accordance with section 29.1(1) of the FAA	342,906	249,998
Spending of proceeds from the disposal of Crown assets surplus	52	1,821
Total use of appropriations	2,874,479	4,802,594
Add services provided without charge by a Government department	6,250	6,000
Less non-tax revenues	(361,257)	(272,848)
Net cost of operations	2,519,472	4,535,746

4. Ex-gratia payments

The Treasury Board approved ex-gratia payments, not exceeding in aggregate \$9,600,000, to be made in four annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes, for the years 1986 to 1991 of the National Battlefields Park, for which no grants in lieu of taxes were paid to the cities of Quebec and Sillery. These ex-gratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services but beginning in 1997-98, these grants in lieu of taxes will be paid by the Commission itself.

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1996	Additions	Disposals	March 31, 1997
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,257,296	238,619		1,495,915
Parking lots	372,715			372,715
Buildings	1,152,508			1,152,508
Martello Towers	2,074,470			2,074,470
Discovery Pavillion of the Plains of Abraham Inc.		520,263		520,263
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,404,276	32,319		1,436,595
	7,960,804	791,201		8,752,005
Financed by parliamentary appropriation	7,185,190	615,420		7,800,610
Financed by revenues in accordance with section 29.1(1) of the FAA	72,711	106,083		178,794
Financed by Trust Fund (Note 7)	702,903	69,698		772,601
	7,960,804	791,201		8,752,005

6. Parking revenues

Friends of the Plains of Abraham Inc., of which a member of the Board of Directors is also member of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1997, the Commission received \$274,606 (\$216,495 in 1996). It used this revenue for the purpose of its program, in accordance with section 29.1(1) of the *Financial Administration Act* (FAA).

The National Battlefields Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

7. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields of Quebec City. Since September 1984, the Trust fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be expended for the purpose for which such money was given to the Commission.

	1997	1996
	\$	\$
Receipts		
Donations	397,003	432,575
Interest	11,689	15,668
	<u>408,692</u>	<u>448,243</u>
Disbursements		
Capital assets (Note 5)	69,698	258,128
Professional services	87,295	83,937
	<u>156,993</u>	<u>342,065</u>
Excess of receipts over disbursements	251,699	106,178
Balance at the beginning of the year	340,886	234,708
Balance at year end, deposited with Receiver General for Canada	<u>592,585</u>	<u>340,886</u>

8. Contractual obligations

In January 1994, the Commission entered into an agreement with Quebec City to foster dialogue and cooperation between the two, in order to develop projects for the benefit of Quebec City's population and its visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000. As at March 31, 1997, its accumulated financial participation since the beginning of the agreement amounted to \$932,966.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

During 1996-97, the Commission began to carry out the project on the Discovery Pavillion of the Plains of Abraham; its budget is \$2.1 million for the building's renovations. As at March 31, 1997, the cumulative amount of disbursements for the project was \$520,263 and the amount of commitments was \$89,460.

The amount of commitments for the normal operation of the Commission was \$261,200.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Corporation's Finance Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. Recently, a Finance Data Warehouse system has been implemented. The Warehouse integrates operational data from NRC's four main financial systems and uses commercially available reporting software tools from Cognos. This provides the Corporation with timely, easily accessible and comprehensive operational and business intelligence type information.

A major new initiative, impacting the whole of the National Research Council, is now underway. The initiative addresses NRC's administrative systems and management information needs leading up to the year 2000 and beyond. The full suite of software products from SAP: Finance, Material Management, Human Resources and Project Management modules, are now being implemented at NRC. All current legacy systems in these areas will be replaced by this one enterprise wide software package. This initiative addresses the Corporation's year 2000 concerns; it allows for the full integration of our administrative systems; it allows for NRC's move to full accrual accounting and; it will significantly streamline our operations and introduce new technological efficiencies. Implementation of these modules will start in April, 1998 and conclude in April, 1999.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

July 16, 1997

National Research Council of Canada— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,199,359	4,239,998
International affiliations	932,736	965,281
	5,132,095	5,205,279
Contributions		
Assistance to industry	82,805,117	79,243,082
TRIUMF project	31,000,000	33,318,000
Canada-France-Hawaii Telescope Corporation	3,734,266	5,813,638
The Gemini telescopes	3,467,048	
James Clerk Maxwell Telescope	2,644,427	2,566,206
Biotechnology Research Program	594,699	1,900,466
	129,377,652	128,046,671
Capital		
Minor capital expenditures	30,218,893	27,316,418
Major Capital Replacement Program	14,258,838	9,592,537
Other	5,680,737	4,567,258
	50,158,468	41,476,213
Operations		
Salaries and employee benefits	151,902,278	153,913,609
Termination benefits	2,343,282	17,688,976
Utilities, materials and supplies	39,465,940	35,027,517
Professional and special services	18,382,132	12,977,774
Transportation and communications	12,363,031	11,877,029
Information	4,349,946	5,703,133
Rentals	3,735,058	4,045,105
Other	96,222	169,522
	232,637,889	241,402,665
Administration		
Salaries and employee benefits	29,275,044	29,035,653
Termination benefits	1,307,075	2,471,717
Utilities, materials and supplies	12,345,650	11,750,086
Professional and special services	7,279,402	7,983,365
Transportation and communications	2,280,678	2,084,580
Rentals	381,346	356,827
Information	1,095,687	104,791
Other	57,299	92,912
	54,022,181	53,879,931
	466,196,190	464,805,480

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997— *Concluded*

	1997	1996
	\$	\$
Non-tax revenues		
Revenues from operations		
Service fees	33,067,118	22,229,674
Sales of publications	9,280,637	9,405,186
Other	4,364,198	3,091,148
Transfer from previous year		10,453,522
	46,711,953	45,179,530
Other revenues		
Refund of previous years' expenditures	1,119,647	651,972
Other	17,176	6,917
Proceeds from the disposal of surplus Crown assets	724,802	324,487
	48,573,578	46,162,906
Net cost of operations	417,622,612	418,642,574

The accompanying notes are an integral part of this financial statement.

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act 1966-67* and is a departmental corporation named in Schedule 2 to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and statutory vote derived from operating revenues. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenues are recorded on a cash receipts basis in accordance with the Government's accounting policies.

National Research Council of Canada

—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—
Concluded

(c) Capital purchases

Acquisitions of capital assets are charged to operation expenditures in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditures

Refund of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1997	1996
	\$	\$
Vote 80	238,668,066	239,042,025
Lapsed	16,791,928	1,891,808
	221,876,138	237,150,217
Vote 85	43,701,185	36,897,001
Lapsed	469,171	7,662
	43,232,014	36,889,339
Vote 90	130,384,000	128,100,637
Lapsed	1,006,348	53,966
	129,377,652	128,046,671
Statutory—Expenditure NRC Act Section 5(1)(e)—NRC	45,179,530	45,179,530
Available for use in subsequent years	7,544,521	15,379,985
(A)	37,635,009	29,799,545
Statutory contributions to employee benefits	23,299,000	22,149,000
(B)		
Spending of proceeds from Crown assets surplus	724,802	349,487
Lapsed	9,425	7,779
Available for use in subsequent years	25,000	25,000
(C)	690,377	316,708
Total statutory (A+B+C)	61,624,386	52,265,253
Total use of appropriations	456,110,190	454,351,480
Add services provided without charge by the Council and other Government departments	10,086,000	10,454,000
Less non-tax revenues Statutory revenues fund	46,711,953	45,179,530
Other non-tax revenues	1,861,625	983,376
Total non-tax revenues	48,573,578	46,162,906
Net cost of operations	417,622,612	418,642,574

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1997	1996
	\$	\$
Current:		
Outside parties	8,065,906	7,217,432
Government of Canada		24,177
	8,065,906	7,241,609

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1997	1996
	\$	\$
Balance, beginning of year	9,648,918	10,047,429
Payments made	12,209,326	10,832,339
Monies received	13,047,737	10,433,828
Balance, end of year	10,487,329	9,648,918

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$15,416,500.

7. Contractual obligations

The Corporation has commenced capital expenditures programs aggregating \$6,337,000 in 1997-98; for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1997 the Corporation has spent \$16,565,000 on the programs.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

The information included in the financial statement is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil this reporting responsibility, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the Round Table's financial statement presents fairly, in accordance with stated accounting policies, the Round Table's results of operations.

Approved by:

DAVID MCGUINITY

*Executive Director and
Chief Executive Officer*

EUGENE NYBERG

*Corporate Secretary and
Director of operations*

June 27, 1997

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY AND THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the year ended March 31, 1997. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1997

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits	1,051,498	1,033,333
Professional and special services	1,256,055	1,024,537
Transportation and communication	333,503	289,040
Publications	178,025	226,332
Rentals	147,908	128,501
Utilities, materials and supplies	78,258	73,143
Acquisitions of capital assets	42,493	70,944
Repairs and maintenance	4,429	10,907
	3,092,169	2,856,737
Executive Committee		
Honoraria	7,963	7,050
Travel and living expenses	9,523	11,464
	17,486	18,514
Other Committees		
Honoraria	78,615	116,204
Travel and living expenses	139,768	132,732
	218,383	248,936
	3,328,038	3,124,187
Non-tax revenues		
Sales of publications	10,777	
Refund of previous years' expenditures	7,497	
Sales of Crown assets surplus	144	51
	18,418	51
Net cost of operations (Note 3)	3,309,620	3,124,136

The accompanying notes are an integral part of this statement.

Approved by:

STUART SMITH
Chair

DAVID MCGUINITY
*Executive Director and
Chief Executive Officer*

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established as a departmental corporation under Schedule II of the *Financial Administration Act* in accordance with the *National Round Table on the Environment and the Economy Act* that became effective April 28, 1994. The Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of vacation pay which is recorded on the cash basis.

(b) Revenue recognition

Revenues are recorded on the cash receipts basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in the operating expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

(f) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditures in the year they are made.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Parliamentary appropriation

	1997	1996
	\$	\$
Privy Council—Vote 30	3,106,000	3,133,000
Supplementary Vote 30b	189,650	163,178
	3,295,650	3,296,178
Less amount lapsed	251,756	443,042
	3,043,894	2,853,136
Add:		
Statutory contributions to employee benefit plans	164,000	146,000
Spending of revenues from the sale of publications in accordance with section 29.1(1) of the FAA	5,000	
Spending of proceeds from the disposal of Crown assets surplus	144	51
Total use of appropriation	3,213,038	2,999,187
Add:		
Services provided without charge by other Government departments	115,000	115,000
Amount received from other Government departments for cost-sharing activities ..		10,000
Less non-tax revenues	18,418	51
Net cost of operations	3,309,620	3,124,136

4. Specified purpose account

When the National Round Table on the Environment and the Economy was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. These receipts and expenses are not included in the statement of operations of the Round Table. The unspent balance in this account is carried forward for future use.

	1997	1996
	\$	\$
Balance at beginning of year	70,594	126,302
Receipts	353,677	197,736
	424,271	324,038
Expenses	380,314	253,444
Balance at end of year	43,957	70,594

5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 percent commission fee on the price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	1997	1996
	\$	\$
Inventory at beginning of year	82,348	
Add new publications produced during the year	68,672	82,348
Less sales	(10,777)	
Inventory at end of year	140,243	82,348

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1996	Acquisitions	Disposal	March 31, 1997
	\$	\$	\$	\$
Informatics equipment	178,413	38,369	8,144	208,638
Office furniture and equipment	33,801	4,124	6,969	30,956
	212,214	42,493	15,113	239,594
Accumulated amortization	March 31, 1996	Amortizations	Disposal	March 31, 1997
	\$	\$	\$	\$
Informatics equipment	80,411	27,114	2,328	105,197
Office furniture and equipment	21,402	3,962	6,969	18,395
	101,813	31,076	9,297	123,592

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

7. Liabilities

	1997	1996
	\$	\$
(a) Accounts payable.....	444,726	464,402
(b) Accrued salaries.....	41,142	39,735
	<u>485,868</u>	<u>504,137</u>
(c) Other liabilities		
Accrued vacation pay.....	27,405	22,074

8. Related party transactions

In addition to transactions outlined in Note 3, the Round Table is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations.

During the period, transactions with these related entities were in the normal course of business on normal trade terms applicable to all individuals and enterprises.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 27, 1997

Natural Sciences and Engineering Research Council—Continued

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1997. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1997

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Expenditures		
Grants and scholarships		
Research grants	265,605	271,779
Research partnership	112,669	110,459
Scholarships and fellowships (training)	54,348	67,570
General support	2,115	2,048
	<u>434,737</u>	<u>451,856</u>
Operations		
Salaries and employee benefits	10,080	10,036
Employee termination benefits	146	291
Professional and special services	3,100	2,906
Transportation and communications	2,153	2,105
Accommodation	1,157	1,157
Information	622	777
Utilities, materials and supplies	552	613
Acquisition of machinery and equipment	427	598
Purchased repair and upkeep	276	151
Rentals	124	111
	<u>18,637</u>	<u>18,745</u>
	<u>453,374</u>	<u>470,601</u>
Non-tax revenues		
Refund of previous years' expenditures	105	395
Net cost of operations (Note 3)	<u>453,269</u>	<u>470,206</u>

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by budgetary lapsing authorities. Contributions to employee benefit plans are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on the accrual basis, with the exception of vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments and agencies are included in the operating expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amounts not used lapse. Appropriations are as follows:

	1997	1996
	(in thousands of dollars)	
Industry		
Grants		
Main Estimates		
Vote 100 (Vote 85 in 1996)	434,737	451,856
Less grants expenditures	(434,737)	(451,856)
Frozen allotment		
Operating expenditures		
Main Estimates		
Vote 95 (Vote 80 in 1996)	16,406	16,842
Less operating expenditures	(15,570)	(15,803)
Operating lapse	836	1,039
Symposium on Research and Development impact		112
Less symposium expenditures		(109)
Symposium lapse		3
Total lapse	836	1,042
Statutory contributions to employee benefit plans	1,335	1,216
Total use of appropriations	451,642	468,875
Add services provided without charge by other Government departments	1,732	1,726
Less non-tax revenues	(105)	(395)
Net cost of operations	453,269	470,206

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule I. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1997	1996
	(in thousands of dollars)	
Balance, beginning of year	996	681
Add:		
Funds received	730	789
Interest received	32	32
	1,758	1,502
Less disbursements (Schedule I)	(714)	(506)
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council	1,044	996

5. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1997, are payable as follows:

	(in thousands of dollars)
1998	378,182
1999	250,657
Subsequent years	210,119
	838,958

6. Changes in financial statement presentation

Certain of the comparative figures have been reclassified to conform with the presentation adopted in the current year.

SCHEDULE I

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT

FOR THE YEAR ENDED MARCH 31, 1997

(in thousands of dollars)

	1997	1996
Visiting fellowships		
National Research Council	2,412	642
Agriculture and Agri-Food	2,237	1,959
Environment	945	819
Natural Resources	823	1,062
Fisheries and Oceans	552	544
Forestry	461	399
Health	447	542
National Defence	399	412
Canadian Space Agency	214	173
Industry	73	91
Canadian Museum of Nature		35
Atomic Energy of Canada, Limited (AECL)		3
	8,563	6,681
Research partnerships		
R & D grants		
Industry	3,527	988
National Research Council	3,330	1,500
Agriculture and Agri-Food	861	996
Forestry	390	327
National Defence	222	
Canadian Space Agency	187	154
Fisheries and Oceans	16	
	8,533	3,965
NATO science fellowships		
North Atlantic Treaty Organization	714	503
Industrial research chairs		
Environment		103
CIDA/NSERC research associateships		
Canadian International Development		
Agency	9	186
	17,819	11,438

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changing conditions and to improve reporting and control of expenditures.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 27, 1997

Social Sciences and Humanities Research Council—Continued

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1997. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 27, 1997

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Expenditures		
Grants and fellowships		
Research grants	38,537	45,812
Fellowships	24,548	28,227
Strategic grants	14,779	12,960
Research communication grants	5,780	4,573
Special grants	314	397
International relations grants	100	150
	84,058	92,119
Operations		
Salaries and employee benefits	5,668	5,631
Employee termination benefits	249	293
Accommodation	1,220	1,220
Professional and special services	890	866
Expenditures for Council and its committees	315	370
Communications and travel	299	256
Material and supplies	283	205
Acquisition of office furniture and equipment	207	151
Repairs and maintenance	183	113
Advertising and publication	157	172
Postage and freight	63	107
Rental of facilities and equipment	4	55
Program evaluation		65
	9,538	9,504
	93,596	101,623
Non-tax revenues		
Refunds of previous years' expenditures	556	819
Net cost of operations (Note 3)	93,040	100,804

The accompanying notes are an integral part of this statement.

Approved by the Council:

LYNN PENROD

President

LAURENT NADON

Director General

Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Contributions to the employee benefit plans are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

(c) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in operating expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Parliamentary appropriations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	1997	1996
	(in thousands of dollars)	
Industry		
Grants and fellowships		
Main Estimates		
Vote 110 (Vote 95 in 1996)	83,426	89,188
Add:		
Supplementary Estimates (A)		2,295
Supplementary Estimates (B)	353	96
Less grants and fellowships expenditures ..	(83,779)	(91,579)
Frozen allotment		
Main Estimates		
Vote 105 (Vote 90 in 1996)	7,143	7,160
Add:		
Supplementary Estimates (A)	358	384
Supplementary Estimates (B)	46	84
Less operating expenditures	(7,295)	(7,346)
Amount lapsed	252	282
Statutory contributions to employee benefit plans	702	643
Total use of appropriations	91,776	99,568
Add funding from other departments for Joint Initiatives	279	540
	92,055	100,108
Add services provided without charge by other Government departments	1,541	1,515
Less non-tax revenues	(556)	(819)
Net cost of operations	93,040	100,804

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

4. Trust Funds

(a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1997	1996
	(in thousands of dollars)	
Balance, beginning of year	266	266
Add interest earned	9	16
Less fellowships paid	(18)	(16)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	257	266

(b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the statement of operations, were as follows:

	1997	1996
	(in thousands of dollars)	
Balance, beginning of year	9	9
Add donations received and interest earned	35	20
Less fellowship paid	(20)	(20)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council	24	9

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1997 are payable as follows:

	(in thousands of dollars)
1998	72,682
1999	44,830
Subsequent years	25,739
	<u>143,251</u>

6. Changes in financial statement presentation

Certain of the 1996 comparative figures have been reclassified to conform with the presentation adopted in the current year.

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Agricultural Products Board in accordance with generally accepted accounting principles.

Responsibility for the integrity and objectivity of data in the financial statements rests with the management of the Board.

The information included in the financial statements is based on management's best estimates and judgements with due consideration given to materiality. To fulfill these accounting and reporting responsibilities, the Board maintains a set of accounts which provide a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

The Board develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

G. LAVOIE

*Chairman
Agricultural Products Board*

N. FLORAKAS

*Executive Director
Resource Management and Administration
Division, Policy Branch*

July 11, 1997

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE AND
AGRI-FOOD CANADA

I have audited the balance sheet of the Agricultural Products Board as at January 1, 1997 and the statements of operations and equity for the period then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at January 1, 1997 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Appropriation Acts for the period ended January 1, 1997, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 11, 1997

Agricultural Products Board—Continued**BALANCE SHEET AS AT JANUARY 31, 1997**
(in thousands of dollars)

	January 1, 1997	March 31, 1996		January 1, 1997	March 31, 1996
ASSETS			LIABILITIES AND EQUITY		
Note receivable	3,722	3,722	Equity of Canada		
Less allowance for doubtful account (Notes 3 and 8)	(3,722)	(3,722)			

The accompanying notes are an integral part of the financial statements.

Approved by:

G. LAVOIE

*Chairman**Agricultural Products Board*

N. FLORAKAS

*Executive Director**Resource Management & Administration**Division, Policy Branch***STATEMENT OF OPERATIONS
FOR THE NINE MONTHS ENDED
JANUARY 1, 1997**
(in thousands of dollars)

	January 1, 1997 (9 months)	March 31, 1996 (12 months)
Settlement of claim (Note 4)		2,476
Interest earned		39
Income from operations		2,515
Administrative expenses		(20)
Income for the period		2,495

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF EQUITY
FOR THE NINE MONTHS ENDED
JANUARY 1, 1997**
(in thousands of dollars)

	January 1, 1997 (9 months)	March 31, 1996 (12 months)
Equity at beginning of the year		2,495
Income for the period		(2,456)
Parliamentary appropriations (Note 5)		
Receipts remitted to the Consolidated Revenue Fund		(39)
Equity at end of the period		

The accompanying notes are an integral part of the financial statements.

Agricultural Products Board—Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Authority, objectives and termination of operations

The Agricultural Products Board (the Board), was established in 1951, operates under the authority of the *Agricultural Products Board Act* (the Act) and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

Effective January 1, 1997, the *Agricultural Products Board Act* was repealed through the *Agricultural Marketing Programs Act*. The Agricultural Products Board was also abolished. All rights and property held by or in the name of or in trust for the Board and all obligations and liabilities of the Board are deemed to be rights, property, obligations and liabilities of Her Majesty.

The responsibilities of the Board will now be performed by the Minister of Agriculture and Agri-Food under the *Agricultural Marketing Programs Act*.

2. Accounting policies

The Board follows the accrual basis of accounting.

The Board records parliamentary appropriations as the related expenditures or losses are incurred, to the extent they have been authorized by the Governor in Council in accordance with the Act.

3. Note receivable

The Board has established an allowance for a doubtful account of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectability. The Board is seeking approval for the remission of the debt (see Note 8).

4. Settlement of Claim - 1988 Surplus Ontario Grape Program

Last year, the United States Court of Appeal overturned a verdict against the Board for \$1,365 thousand (US) plus 6 percent interest (total of \$2,476 thousand (CDN) at March 31, 1996) arising from the 1988 Surplus Ontario Grape Program.

5. Parliamentary appropriations

	January 1, 1997	March 31, 1996
	(in thousands of dollars)	
Administrative expenses		20
Settlement of claim		(2,476)
Parliamentary appropriations		(2,456)
Reconciliation to the accounts of Canada:		
Adjustment for accrual on settlement of claim		582
Amount recorded in the accounts of Canada		(1,874)

6. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

7. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

8. Subsequent event

The Governor in Council approved the remission of debt for the note receivable, on April 27, 1997, for the 1988 Maple Syrup Program.

SECTION 3

1996-97

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.13
Accountable advances	3.17
Losses of public money and property	3.20

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Citizenship and Immigration—	
Department	18,450
Justice—	
Department	1,540,313
National Revenue	1,814,188,735
	<u>1,815,747,498</u>
CUSTOMS TARIFF (SECTION 76)—	
National Revenue	110,013,630
CUSTOMS TARIFF (SECTION 79)—	
National Revenue	1,119,438
CUSTOMS TARIFF (SECTION 101)—	
National Revenue	70,849,256
CUSTOMS TARIFF (SECTION 133)—	
National Revenue	773,334
Total	<u>1,998,503,156</u>

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CITIZENSHIP AND IMMIGRATION			
Department			
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship ...	18,450	PC 1969-1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	9
		PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts	5,370
		PC 1970-1913, October 21, 1970, remission of customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	2,940,343
JUSTICE		PC 1972-215, February 10, 1972, remission of customs duties on off-highway vehicles, parts and accessories and parts thereof	4,554,767
Department		PC 1972-583, March 28, 1972, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	411
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	1,540,313	PC 1972-585, March 28, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	2,742
		PC 1973-2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency	55
NATIONAL REVENUE			
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	4,675	PC 1973-3568, November 13, 1973, remission of customs duties on carbon fibres and filaments imported into Canada	375,920
PC 1959-1624, December 22, 1959, remission of customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	669,238	PC 1974-2522, November 19, 1974, remission of customs duties and excise tax on certain kinds of advertising material	17,911
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	163	PC 1975-1973, August 27, 1975, remission of customs duties on various types of railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 2)	368,204,579
PC 1965-1144, June 21, 1965, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	718	PC 1975-1975, August 27, 1975, remission of customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4)	26,616,948
PC 1967-38/393, March 13, 1967, remission of customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	23,986	PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	28,558,570
PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	9,716,874	PC 1976-325, February 17, 1976, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	16,457
		PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit ...	359,885

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.3

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude	13,054,661	PC 1980-7/1674, June 19, 1980, remission of customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier	1,477
PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	20,167	PC 1980-2751, October 16, 1980, remission of customs duties and a portion of the sales tax in respect of front end wheel loaders and parts	3,250,207
PC 1976-1884, July 20, 1976, remission of customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	2,486,314	PC 1981-579, March 5, 1981, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	11,161
PC 1976-2984, December 2, 1976, remission of customs duties and excise taxes on samples of negligible value	2,535,440	PC 1982-993, April 1, 1982, remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	5,995
PC 1977-297, February 10, 1977, remission of customs duties and sales tax on buses, parts and accessories and parts thereof	7,069	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	44,600,158
PC 1978-763, March 16, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	5,045	PC 1982-2262, July 29, 1982, remission of customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	3,073
PC 1978-842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers	603,747	PC 1982-2635, September 3, 1982, remission of customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	16,953,153
PC 1978-2185, July 5, 1978, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof	656	PC 1982-3941, December 23, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated	2,233
PC 1978-2835, September 6, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dominion Truck Bodies Ltd.	1,177	PC 1982-3942, December 23, 1982, remission of customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited	676
PC 1978-3762, December 14, 1978, partial remission of customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	989,372	PC 1983-30, January 13, 1983, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	1,190
PC 1978-3839, December 21, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	704	PC 1983-947, March 31, 1983, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited	181
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	607	PC 1983-1439, May 12, 1983, remission of customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	6,375
PC 1980-278, January 25, 1980, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited	216		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-1499, May 19, 1983, remission of customs duties and sales tax on automobiles of Volkswagen Canada Limited.	13,726,466	PC 1985-813, March 14, 1985, remission of customs duties on automobiles of Mercedes-Benz of Canada Incorporated.	1,820,649
PC 1983-2333, July 27, 1983, remission of customs duties, sales and excise taxes and excise duties on goods imported by visiting forces personnel	35	PC 1985-818, March 14, 1985, remission of customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	2,111,499
PC 1983-2525, August 10, 1983, remission of customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	169,001,757	PC 1985-1757, May 30, 1985, remission of customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	696,495
PC 1983-3414, November 3, 1983, remission of customs duties on shade fabrics imported for use in growing horticultural crops	9,493	PC 1985-1932, June 13, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.	229
PC 1984-51, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	480	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting Forces personnel	58,041
PC 1984-52, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wiltzie Truck Bodies Limited	364	PC 1985-2954, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods imported by mail	1,367
PC 1984-867, March 15, 1984, remission of customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations	828,410	PC 1985-2955, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods transported into Canada by courier services	38,300
PC 1984-991, March 22, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant	277	PC 1985-3099, October 10, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	2,738
PC 1984-1159, April 5, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	1,776	PC 1986-502, February 27, 1986, remission of customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	44,473
PC 1984-1559, May 10, 1984, remission of customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	5,385,584	PC 1986-1102, May 8, 1986, remission of the customs duties on tailored collar shirts	107
PC 1984-2509, July 12, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	5,002	PC 1987-195, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	666
PC 1984-2836, August 15, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Wilson's Truck Bodies	760	PC 1987-196, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited	12,850
PC 1985-277, January 31, 1985, remission of customs duties and sales tax on computer carrier media	13,847,839	PC 1987-199, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Advance Engineered Products Ltd.	1,912
PC 1985-812, March 14, 1985, remission of customs duties on automobiles of Mazda Canada Inc.	18,644	PC 1987-324, February 19, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited	34

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1987-442, March 12, 1987, remission of customs duties and sales tax on certain books and other printed matter	2,251	PC 1988-725, April 21, 1988, remission of customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	363
PC 1987-443, March 12, 1987, remission of customs duties and sales tax on certain computer parts and semiconductors	15,042,473	PC 1988-1203, June 17, 1988, remission of customs duties on pasta	92,499
PC 1987-620, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée	308	PC 1988-1276, June 23, 1988, remission of customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy	1,544
PC 1987-621, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	1,567	PC 1988-2897, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	306,781
PC 1987-622, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited	2,111	PC 1988-2898, December 30, 1988, remission of customs duties on vehicles of Toyota and parts thereof	5,278,000
PC 1987-947, May 7, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	11,183	PC 1988-2899, December 30, 1988, remission of customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof	10,500,000
PC 1987-1044, May 21, 1987, remission of customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	603,681	PC 1988-2900, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	9,162
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits that are unfit for human consumption	802	PC 1988-2901, December 30, 1988, remission of customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof	2,500,000
PC 1987-1534, July 30, 1987, remission of customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System	860	PC 1988-2906, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gérard Laberge Inc.	1,279
PC 1987-1600, July 30, 1987, remission of customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	108,187	PC 1988-2910, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	64,913,948
PC 1987-2672, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc.	4,794,517	PC 1988-2912, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cusco Industries	26,987
PC 1987-2673, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	2,753,120	PC 1988-2914, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd.	5,465
PC 1987-2674, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	3,841,293	PC 1988-2915, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd	2,331
PC 1988-357, March 3, 1988, remission of customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada	36,714,748	PC 1988-2916, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited	26,188

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-2917, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of G G Cargo Trailer Industries Inc.	660	PC 1992-1052, May 14, 1992, Indians and Bands on Certain Settlements Remission Order, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or bands or designated corporations on certain Indian settlements that are not yet designated as reserves	4,060,113
PC 1988-2918, December 30, 1988, remission of customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	2,245,677	PC 1992-2397, November 19, 1992, remission of customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft	105,888
PC 1988-2920, December 30, 1988, remission of customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	13,157	PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting Forces	6,598,416
PC 1988-2921, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd.	3,058	PC 1992-2415, November 26, 1992, remission of customs duties on defence supplies	34,977,159
PC 1988-2926, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd.	3,879	PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export	2,861,396
PC 1988-2927, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd.	1,814	PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indian for the 1985 to 1991 taxation years	4,166
PC 1988-2930, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Universal Truck Body Ltd.	719	PC 1993-1349, June 16, 1993, remission of interest and penalties under the Income Tax Act payable by forty taxpayers in the Slave Lake area in respect of the 1981 to 1984 taxation years	37,092
PC 1988-2945, December 30, 1988, remission of customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	3,069,516	PC 1994-567, April 14, 1994, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989 extending the application of sections 3 to 6 of the Order to the 1993 taxation year	89,862
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	390,153	PC 1994-568, April 14, 1994, remission of customs duties, certain taxes imposed under the Excise Tax Act, and duties imposed under the Excise Act paid or payable on certain goods	151,042
PC 1990-2849, December 21, 1990, remission of customs duties and the goods and services tax on Passover foods and products of a class not available in Canada	448,777		
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	872,962,992		
PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984.	517		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by certain Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,642,965	PC 1997-059, January 7, 1997, remission of income tax, penalties and all relevant interest, payable by certain taxpayers for the taxation years 1982 and 1983 and 1992 to 1994	111,822
		Total	1,814,188,735
PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve.	501,071	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve.	583,497	NATIONAL REVENUE	
PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest.	34,794	Remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
PC 1996-793, May 28, 1996, remission of income tax, penalty and all relevant interest, payable by certain taxpayers for the 1980, 1990, 1993 and 1994 taxation years	325	DRA 1988-2, February 23, 1988	8,840
PC 1996-1100, July 10, 1996, Albaraka Leasing Ltd. Remission Order, provides for a remission of GST paid on parts imported to repair a leased airplane in order to be flown out of Canada.	32,504	DRA 1988-5, April 17, 1988	10,444
PC 1996-1440, September 11, 1996, remission of income tax, penalty and all relevant interest payable by certain taxpayers for the 1991 to the 1994 taxation years	33,100	DRA 1988-6, April 21, 1988	13,563
PC 1996-1536, October 1, 1996, remission of employee source deductions (income tax, CPP and UI) in favour of the employer Aztec Industries Inc (formerly Pioneer Steel Corporation).	14,771	DRA 1988-7, May 4, 1988	3,322
PC 1996-1981, December 19, 1996, remission of penalty which represents the ascertained forfeiture demanded from Provincial Airlines Ltd.	439,263	DRA 1988-8, May 19, 1988	4,522
		DRA 1988-9, June 3, 1988	25,193
		DRA 1988-10, June 17, 1988	5,698
		DRA 1988-11, June 28, 1988	9,776
		DRA 1988-12, July 11, 1988	14,269
		DRA 1988-13, July 27, 1988	19,519
		DRA 1988-14, August 10, 1988	20,020
		DRA 1988-15, August 24, 1988	81,365
		DRA 1988-16, September 7, 1988	38,513
		DRA 1988-17, September 23, 1988	5,727
		DRA 1988-18, October 4, 1988	15,049
		DRA 1988-19, October 18, 1988	49,577
		DRA 1988-20, November 23, 1988	64,505
		DRA 1988-21, November 18, 1988	18,228
		DRA 1988-22, November 29, 1988	22,904
		DRA 1988-23, December 12, 1988	157,262
		DRA 1988-24, January 9, 1989	23,411
		DRA 1989-1, January 18, 1989	14,510
		DRA 1989-2, February 9, 1989	4,742
		DRA 1989-3, February 15, 1989	16,462
		DRA 1989-4, March 4, 1989	3,655
		DRA 1989-5, March 15, 1989	6,180
		DRA 1989-6, April 5, 1989	15,377
		DRA 1989-7, April 21, 1989	67,430
		DRA 1989-8, April 25, 1989	29,327
		DRA 1989-9, May 24, 1989	47,064
		DRA 1989-10, May 30, 1989	9,220
		DRA 1989-12, June 27, 1989	5,693
		DRA 1989-13, July 13, 1989	12,019
		DRA 1989-14, July 18, 1989	18,167
		DRA 1989-15, August 15, 1989	13,554
		DRA 1989-16, August 16, 1989	18,874
		DRA 1989-17, September 5, 1989	5,313
		DRA 1989-18, September 26, 1989	34,146
		DRA 1989-19, October 5, 1989	25,048
		DRA 1989-20, October 18, 1989	229,488
		DRA 1989-21, November 1, 1989	45,991
		DRA 1989-22, November 8, 1989	21,202
		DRA 1989-23, November 24, 1989	13,888
		DRA 1989-24, December 6, 1989	22,294
		DRA 1989-25, January 10, 1990	47,177
		DRA 1990-1, January 23, 1990	66,179
		DRA 1990-2, February 2, 1990	11,548
		DRA 1990-3, February 22, 1990	9,584

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-4, March 5, 1990	41,759	DRA 1993-5, April 28, 1993	1,137,514
DRA 1990-5, March 16, 1990	88,167	DRA 1993-6, May 21, 1993	557,282
DRA 1990-6, April 3, 1990	34,032	DRA 1993-7, June 15, 1993	2,258,302
DRA 1990-7, April 25, 1990	26,734	DRA 1993-8, June 23, 1993	2,134,096
DRA 1990-8, May 7, 1990	84,363	DRA 1993-9, September 13, 1993	1,291,426
DRA 1990-9, May 18, 1990	18,522	DRA 1993-10, September 17, 1993	703,426
DRA 1990-10, June 7, 1990	47,124	DRA 1993-11, September 17, 1993	2,146,904
DRA 1990-11, June 25, 1990	25,982	DRA 1993-12, September 29, 1993	3,726,153
DRA 1990-12, July 3, 1990	37,153	DRA 1993-13, October 19, 1993	558,304
DRA 1990-13, July 16, 1990	7,304	DRA 1993-14, November 22, 1993	695,992
DRA 1990-14, July 24, 1990	123,570	DRA 1993-15, November 30, 1993	761,355
DRA 1990-15, August 30, 1990	23,132	DRA 1993-16, December 14, 1993	445,120
DRA 1990-16, August 30, 1990	80,805	DRA 1993-17, December 29, 1993	1,050,896
DRA 1990-17, September 12, 1990	8,357	DRA 1994-1, January 24, 1994	352,763
DRA 1990-18, September 25, 1990	43,453	DRA 1994-2, February 15, 1994	723,486
DRA 1990-19, October 12, 1990	27,966	DRA 1994-3, March 9, 1994	1,796,037
DRA 1990-20, October 22, 1990	20,855	DRA 1994-4, March 23, 1994	1,191,473
DRA 1990-21, November 5, 1990	14,039	DRA 1994-5, April 18, 1994	1,919,575
DRA 1990-22, November 21, 1990	51,164	DRA 1994-6, May 9, 1994	863,814
DRA 1990-23, November 28, 1990	61,387	DRA 1994-7, June 13, 1994	2,630,033
DRA 1990-24, December 12, 1990	7,558	DRA 1994-8, June 15, 1994	889,668
DRA 1990-25, December 28, 1990	6,030	DRA 1994-9, July 11, 1994	437,529
DRA 1991-1, January 18, 1991	59,175	DRA 1994-10, July 25, 1994	842,855
DRA 1991-2, February 6, 1991	72,390	DRA 1994-11, August 9, 1994	1,332,741
DRA 1991-3, February 26, 1991	55,242	DRA 1994-12, September 13, 1994	1,046,266
DRA 1991-4, March 5, 1991	54,312	DRA 1994-13, October 5, 1994	316,558
DRA 1991-5, March 19, 1991	60,112	DRA 1994-14, October 24, 1994	497,927
DRA 1991-6, April 10, 1991	26,068	DRA 1994-15, November 9, 1994	1,350,498
DRA 1991-7, April 12, 1991	72,030	DRA 1994-16, December 6, 1994	508,074
DRA 1991-8, June 19, 1991	286,964	DRA 1994-17, December 23, 1994	375,133
DRA 1991-9, July 4, 1991	292,843	DRA 1995-1, February 9, 1995	1,029,421
DRA 1991-10, July 23, 1991	27,401	DRA 1995-2, February 9, 1995	5,091,118
DRA 1991-11, July 19, 1991	311,495	DRA 1995-3, March 17, 1995	2,428,447
DRA 1991-12, July 29, 1991	356,443	DRA 1995-4, March 14, 1995	626,736
DRA 1991-13, August 20, 1991	186,904	DRA 1995-5, April 4, 1995	2,531,100
DRA 1991-14, September 16, 1991	347,043	DRA 1995-6, April 25, 1995	1,488,693
DRA 1991-15, October 17, 1991	255,882	DRA 1995-7, May 16, 1995	1,821,792
DRA 1991-16, October 30, 1991	29,616	DRA 1995-8, June 6, 1995	252,458
DRA 1991-17, November 15, 1991	144,890	DRA 1995-9, June 27, 1995	1,913,292
DRA 1991-18, December 12, 1991	3,411,936	DRA 1995-10, July 18, 1995	592,878
DRA 1991-19, January 3, 1992	419,433	DRA 1995-11, August 8, 1995	1,614,884
DRA 1992-1, January 28, 1992	282,829	DRA 1995-12, August 29, 1995	922,450
DRA 1992-2, February 20, 1992	116,951	DRA 1995-13, September 19, 1995	613,031
DRA 1992-3, March 12, 1992	286,635	DRA 1995-14, October 17, 1995	1,610,835
DRA 1992-4, April 6, 1992	41,379	DRA 1995-15, October 31, 1995	1,429,041
DRA 1992-5, April 23, 1992	1,347,839	DRA 1995-16, November 15, 1995	336,204
DRA 1992-6, May 6, 1992	789,096	DRA 1995-17, November 28, 1995	281,315
DRA 1992-7, June 4, 1992	1,115,610	DRA 1995-18, December 12, 1995	142,346
DRA 1992-8, June 29, 1992	432,784	DRA 1996-1, January 16, 1996	4,086,151
DRA 1992-9, July 14, 1992	432,971	DRA 1996-2, February 13, 1996	1,658,089
DRA 1992-10, July 30, 1992	333,802	DRA 1996-3, March 12, 1996	3,495,258
DRA 1992-11, August 20, 1992	521,752	DRA 1996-4, April 16, 1996	3,169,835
DRA 1992-12, September 15, 1992	706,532	DRA 1996-5, May 14, 1996	1,253,177
DRA 1992-13, October 13, 1992	760,170	DRA 1996-6, June 11, 1996	9,716,419
DRA 1992-14, October 27, 1992	425,826	DRA 1996-7, July 16, 1996	754,821
DRA 1992-15, November 19, 1992	874,190	DRA 1996-8, August 20, 1996	555,818
DRA 1992-16, January 22, 1993	2,355,225	DRA 1996-9, September 17, 1996	1,465,976
DRA 1992-17, February 9, 1993	971,530	DRA 1996-10, October 15, 1996	807,153
DRA 1993-1, February 9, 1993	648,777	DRA 1996-11, November 19, 1996	1,012,310
DRA 1993-2, February 24, 1993	489,782	DRA 1996-12, December 17, 1996	134,622
DRA 1993-3, April 13, 1993	348,163	DRA 1997-1, February 11, 1997	55,580
DRA 1993-4, April 15, 1993	523,863		
Total		Total	110,013,630

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF			
NATIONAL REVENUE			
Remission of customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada:		PC 1989-1668, August 24, 1989, remission of customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	2,896,695
PC 1995-0F01, February 9, 1995	425	PC 1989-2103, October 19, 1989, remission of customs duties on certain tropical products imported on or after July 1, 1989	24,208
PC 1995-0F03, March 17, 1995	18,939	PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.	159,825
PC 1995-0F04, May 29, 1995	14,151	PC 1990-2255, October 18, 1990, remission of customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	1,710
PC 1995-0F07, May 29, 1995	4,716	PC 1991-976, May 30, 1991, remission of customs duties on titanium anodes	24,500
PC 1995-0F15, November 14, 1995	2,030	PC 1992-779, April 30, 1992, remission of customs duties on certain disodium carbonate for use in the manufacture of glass bottles	50,820
PC 1995-0F18, January 3, 1996	319	PC 1993-420, March 9, 1993, remission of customs duties on carbon fibres and filaments	373,749
PC 1996-0F01, February 6, 1996	312,155	PC 1993-898, May 4, 1993, remission of customs duties on certain products	189,394
PC 1996-0F02, February 27, 1996	637,253	PC 1993-1212, June 8, 1993, remission of customs duties on certain designers' samples of apparel	817,665
PC 1996-0F05, June 12, 1996	5,163	PC 1993-1664, August 5, 1993, remission of customs duties on beer originating in the United States	663,147
PC 1996-0F07, August 8, 1996	111,181	PC 1993-1678, August 26, 1993, remission of customs duties on certain products	158,031
PC 1996-0F09, October 10, 1996	13,056	PC 1993-1808, September 23, 1993, remission of customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture	7,795
PC 1996-0F12, January 15, 1997	50	PC 1993-1811, September 23, 1993, remission of customs duties on shade fabrics for use in growing horticultural crops	229,776
Total	1,119,438	PC 1993-2090, December 15, 1993, remission of customs duties on distilled spirits entitled to the benefit of the United States Tariff or the Mexico Tariff and imported into Canada by distillers for the purpose of bottling in bond	986,949
		PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus	8,029,505
		PC 1994-663, April 28, 1994, remission of customs duties on titanium anodes	103
		PC 1994-2066, December 14, 1994, remission of customs duties on pointe shoes or block toe shoes	92,568
		PC 1994-2103, December 14, 1994, remission of customs duties on manufactured tobacco imported into Canada for further manufacture ...	15,995,185

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions	220,431	PC 1984-2314, June 28, 1984	2,613
PC 1995-218, February 14, 1995, remission of customs duties on electrical power transformers, shunt reactors and parts	248,094	PC 1984-2511, July 12, 1984	1,437
PC 1995-313, February 28, 1995, remission of customs duties on texture polyester filament yarn imported for weaving broadwoven fabric	86,721	PC 1984-2660, July 25, 1984	56,129
PC 1995-1202, July 26, 1995, remission of customs duties imposed under the Customs Tariff and the tax imposed under Division III of Part IX of the Excise Tax Act on printed material imported for use by foreign carriers	793,539	PC 1984-2726, August 10, 1984	4,156
PC 1995-2236, December 28, 1995, remission of customs duties on certain products	474	PC 1984-2834, August 24, 1984	24,409
PC 1996-299, March 12, 1996, remission of customs duties on certain implants for use in fattening cattle	41,482	PC 1984-2918, August 31, 1984	2,156
PC 1996-346, March 19, 1996, remission of customs duties on certain pasta	2,656	PC 1984-3156, September 12, 1984	8,512
PC 1996-496, April 16, 1996, remission of customs duties on billiard cloth for the manufacture or repair of billiard tables	247,685	PC 1984-3157, September 12, 1984	1,690
PC 1996-1089, July 10, 1996, remission of customs duties on certain knitting yarns	500,402	PC 1984-3394, October 18, 1984	10,343
PC 1996-1227, August 7, 1996, remission of customs duties on certain fresh and semi-processed fruits and vegetables imported for processing	266,976	PC 1984-3395, October 18, 1984	2,488
PC 1996-1787, November 26, 1996, remission of customs duties on grinding beads	117,420	PC 1984-3635, November 8, 1984	3,097
Total	70,849,256	PC 1984-3896, December 6, 1984	1,525
		PC 1984-3978, December 6, 1984	16,224
		PC 1984-4097, December 20, 1984	10,120
		PC 1984-4099, December 20, 1984	1,275
		PC 1985-102, January 17, 1985	3,918
		PC 1985-295, January 31, 1985	4,431
		PC 1985-481, February 14, 1985	4,870
		PC 1985-482, February 14, 1985	15,513
		PC 1985-483, February 14, 1985	1,985
		PC 1985-637, February 28, 1985	1,464
		PC 1985-1047, February 28, 1985	1,752
		PC 1985-1163, April 4, 1985	1,199
		PC 1985-1277, April 18, 1985	2,107
		PC 1985-1648, May 16, 1985	2,510
		PC 1985-1649, May 16, 1985	11,943
		PC 1985-1707, May 23, 1985	1,006
		PC 1985-1907, June 13, 1985	16,930
		PC 1985-2007, June 20, 1985	9,190
		PC 1985-2091, June 27, 1985	2,203
		PC 1985-2142, July 4, 1985	6,860
		PC 1985-2300, July 24, 1985	6,458
		PC 1985-2504, August 7, 1985	1,762
		PC 1985-2690, August 28, 1985	1,581
		PC 1985-2691, August 28, 1985	11,234
		PC 1985-2775, September 12, 1985	8,648
		PC 1985-2776, September 12, 1985	2,312
		PC 1985-2825, September 19, 1985	21,836
		PC 1985-2826, September 19, 1985	71,185
		PC 1985-2876, September 26, 1985	17,094
		PC 1985-2960, October 3, 1985	5,663
		PC 1985-2961, October 3, 1985	4,294
		PC 1985-3100, October 10, 1985	1,714
		PC 1985-3205, October 24, 1985	7,068
		PC 1985-3319, November 7, 1985	2,350
		PC 1985-3416, November 11, 1985	5,876
		PC 1985-3417, November 11, 1985	14,896
		PC 1985-3607, December 12, 1985	4,507
		PC 1986-144, January 16, 1986	16,579
		PC 1986-208, January 23, 1986	3,577
		PC 1986-347, February 6, 1986	5,653
		PC 1986-404, February 13, 1986	1,289
		PC 1986-500, February 17, 1986	17,132
		PC 1986-623, March 13, 1986	6,937
		PC 1986-686, March 20, 1986	1,421
		PC 1986-853, April 10, 1986	4,348
		PC 1986-854, April 10, 1986	2,132
		PC 1986-948, April 17, 1986	2,221
		PC 1986-1071, May 1, 1986	2,614
		PC 1986-1171, May 15, 1986	4,301
		PC 1986-1420, June 12, 1986	1,593
		PC 1986-1487, June 19, 1986	14,483
		PC 1986-1570, June 26, 1986	1,238
		PC 1986-1727, July 23, 1986	1,794
		PC 1986-1903, August 8, 1986	5,623

PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF

NATIONAL REVENUE

Remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:

PC 1983-1508, May 19, 1983	1,263
PC 1983-2599, August 24, 1983	3,888
PC 1983-2684, September 1, 1983	1,274
PC 1984-264, January 26, 1984	5,498
PC 1984-780, March 8, 1984	2,652
PC 1984-988, March 22, 1984	4,572
PC 1984-1158, April 5, 1984	2,594
PC 1984-1327, April 18, 1984	2,386
PC 1984-1556, May 10, 1984	1,615
PC 1984-1685, May 17, 1984	1,714
PC 1984-1772, May 24, 1984	1,927
PC 1984-1984, June 7, 1984	1,203
PC 1984-2053, June 14, 1984	2,045
PC 1984-2189, June 21, 1984	1,706

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-2135, September 11, 1986.....	45,612	DRA 1987-7, April 9, 1987	5,891
PC 1986-2136, September 11, 1986.....	1,660	DRA 1987-8, April 27, 1987	1,212
PC 1986-2200, September 18, 1986.....	5,343	DRA 1987-9, May 11, 1987	2,729
PC 1986-2281, October 2, 1986	2,557	DRA 1987-12, June 15, 1987.....	10,504
PC 1986-2321, October 9, 1986	5,342	DRA 1987-13, July 2, 1987	10,460
PC 1986-2383, October 23, 1986	3,876	DRA 1987-14, July 22, 1987.....	23,181
DRA 1986-36, November 10, 1986	1,657	DRA 1987-15, August 4, 1987.....	7,584
DRA 1986-37, November 10, 1986	2,516	DRA 1987-16, August 19, 1987.....	8,067
DRA 1986-38, November 14, 1986	1,556	DRA 1987-17, August 26, 1987.....	10,267
DRA 1986-39, November 24, 1986	1,514	DRA 1987-18, September 9, 1987.....	3,856
DRA 1986-41, December 15, 1986.....	3,880	DRA 1987-19, September 22, 1987.....	4,619
DRA 1986-42, December 15, 1986.....	3,997	DRA 1987-21, October 20, 1987.....	2,523
DRA 1986-43, December 22, 1986.....	41,973	DRA 1987-23, November 23, 1987.....	1,326
DRA 1987-3, February 13, 1987.....	1,949	DRA 1987-24, December 1, 1987.....	1,515
DRA 1987-4, February 25, 1987.....	6,363		
		Total	773,334

Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
 - (a) Section 25(1) of the FAA gives Ministers, pursuant to Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than overpayment of salaries, wages, or employment related allowances and accountable advances.
 - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
 - (c) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval—Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to

write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that pertains to overpayment of salaries, wages or employment-related allowances and accountable advances.

- (iii) Governor in Council and Parliamentary authority—

- (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is in the public interest to remit the other debt.
- (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

The following codes are used:

Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (Section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
		\$		\$			\$		\$

FINANCIAL ADMINISTRATION ACT—

AGRICULTURE AND AGRI-FOOD—

Department	A	5,601	1,480,202					5,601	1,480,202
Canadian Grain Commission									
Revolving Fund	A	16	400					16	400

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

			Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount	
			\$		\$			\$		\$	
CANADIAN HERITAGE—											
Department	A	229	5,745						229	5,745	
Canadian Radio-television and Telecommunications Commission	A	36	376,127						36	376,127	
National Archives of Canada	A	131	10,731						131	10,731	
National Library	A	83	5,287						83	5,287	
CITIZENSHIP AND IMMIGRATION—											
Department	A/C	944	1,362,015			*	246	18,450	1,190	1,380,465	
Transportation and assistance loans	E					2b	2,596	1,660,437	2,596	1,660,437	
ENVIRONMENT—											
Department	A/D	164	4,423						164	4,423	
FISHERIES AND OCEANS—											
Department	A/D	2,253	15,409,019						2,253	15,409,019	
Groundfish processors loans	E					3b	2	17,025	2	17,025	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—											
Department	A/D	4,559	1,879,043						4,559	1,879,043	
Personnel posted abroad	E					11b	19	52,014	19	52,014	
Canadian International Development Agency	A	5	4,748						5	4,748	
International development assistance loans	F					21b	6	20,143,100	6	20,143,100	
Export Development Corporation—											
Development of export trade loan	F					31a	1	13,500,000	1	13,500,000	
HEALTH—											
Department	A	636	268,380						636	268,380	
HUMAN RESOURCES DEVELOPMENT—											
Department	A	3,319	1,965,110						3,319	1,965,110	
Canadian Centre for Occupational Health and Safety	A	13	6,125						13	6,125	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—											
Department	A	32	1,961,845						32	1,961,845	
Indian economic development fund loans	A/E			9	575,091	6b	68	2,035,086	77	2,610,177	
Indian housing assistance fund loans	E					6b	5	42,300	5	42,300	
Inuit fund loans	A/E			1	19,175	36b	1	17,942	2	37,117	
INDUSTRY—											
Department	A	152	31,439,387						152	31,439,387	
Atlantic Canada Opportunities Agency—											
Loans to enterprises in Newfoundland and Labrador	A/E			35	2,285,217	26b	35	3,730,042	70	6,015,259	
Federal Office of Regional Development—											
Quebec	A	41	36,751,011						41	36,751,011	
Social Sciences and Humanities Research Council	A	1	2,332						1	2,332	
Statistics Canada	A	276	36,025						276	36,025	
Western Economic Diversification	A	37	5,621,583						37	5,621,583	
JUSTICE—											
Department	C					*	16,079	1,540,313	16,079	1,540,313	

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATIONAL DEFENCE—										
Department	A	671	266,991						671	266,991
NATIONAL REVENUE—										
Department	A/C	57,697	961,187,020			*	1	14,771	57,698	961,201,791
NATURAL RESOURCES—										
Department	A	358	623						358	623
Geomatics Canada Revolving Fund	A	91	132						91	132
PRIVY COUNCIL—										
Department	D	1	41						1	41
Canadian Transportation Accident Investigation and Safety Board	A	1	18						1	18
PUBLIC WORKS AND GOVERNMENT SERVICES—										
Department	A	6	41,982						6	41,982
SOLICITOR GENERAL—										
Canadian Security Intelligence Service	D	80	110						80	110
Correctional Service	A	274	75,468						274	75,468
Royal Canadian Mounted Police	A/D	4,405	72,458						4,405	72,458
TRANSPORT—										
Department	A	1,025	347,207						1,025	347,207
Canada Ports Corporation—										
Interport loan fund	F					38b	1	6,317,538	1	6,317,538
Prince Rupert Port Corporation loan	B/F					37a/39b	1	7,438,325	1	7,438,325
Saint John Port Corporation loan	F					37a	1	18,052,458	1	18,052,458
VETERANS AFFAIRS—										
Department	A	601	452,707						601	452,707
		83,738	1,061,034,295	45	2,879,483		19,062	74,579,801	102,845	1,138,493,579
BANKRUPTCY AND INSOLVENCY ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department	A	52	460,916						52	460,916
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—										
Department	B	112	604						112	604
NATIONAL REVENUE—										
Department	A	35,415	323,157,025						35,415	323,157,025
TRANSPORT—										
Department	A	13	589,338						13	589,338
		35,592	324,207,883						35,592	324,207,883
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department—										
Canadian Grain Commission Revolving Fund	B	6	38,140						6	38,140

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
CUSTOMS ACT—										
NATIONAL REVENUE— Department ⁽²⁾	B	70	428,100						70	428,100
EXCISE TAX ACT—										
NATIONAL REVENUE— Department ⁽²⁾	B	6,761	10,363,721						6,761	10,363,721
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT— Department	A	38,495	35,210,989						38,495	35,210,989
INCOME TAX ACT—										
NATIONAL REVENUE— Department ⁽²⁾	B	23,150	40,137,385						23,150	40,137,385
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT— Department	B	853	1,530,539						853	1,530,539
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS— Department	A	27	577,342						27	577,342
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT— Indian housing assistance fund loans ⁽³⁾	F	7	9,600						7	9,600
SOLICITOR GENERAL— Correctional Service— Parolee loans ⁽⁴⁾	F	243 250	8,022 17,622						243 250	8,022 17,622
			188,942	1,473,546,016	45	2,879,483	19,062	74,579,801	208,049	1,551,005,300
SUMMARY—										
Write-offs	A/E	147,488	1,420,953,166	45	2,879,483	2,726	7,554,846	150,259	1,431,387,495	
Remissions (Section 23 of the FAA)	C					16,326	1,573,534	16,326	1,573,534	
Forgiveness	B/F	31,202	52,516,111			10	65,451,421	31,212	117,967,532	
Waivers	D	10,252	76,739					10,252	76,739	
			188,942	1,473,546,016	45	2,879,483	19,062	74,579,801	208,049	1,551,005,300

⁽¹⁾ Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

⁽²⁾ See introduction above.

⁽³⁾ Forgiveness related to the Fairness Package that emanates from the identified statutes.

⁽⁴⁾ Vote L51a, Appropriation Act No. 9, 1966, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

⁽⁴⁾ Vote L103b, Appropriation Act No. 1, 1969, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

3.16 SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 1997		Advances settled in April 1997		Advances outstanding as at April 30, 1997	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	985	433,250	943	405,553	42	27,697
CANADIAN HERITAGE						
Department	367	261,978	336	241,555	31	20,423
Canada Information Office	1	250	1	250		
Canadian Radio-television and Telecommunications Commission	33	34,122	33	34,122		
National Archives of Canada	69	41,903	33	30,253	36	11,650
National Film Board	186	141,385	72	102,090	114	39,295
National Library	13	8,159	4	4,684	9	3,475
Public Service Commission	94	86,225	92	86,067	2	158
Status of Women—Office of the Co-ordinator	24	28,225	24	28,225		
	787	602,247	595	527,246	192	75,001
CITIZENSHIP AND IMMIGRATION						
Department	468	484,257	415	464,992	53	19,265
Immigration and Refugee Board of Canada	25	28,084	22	27,619	3	465
	493	512,341	437	492,611	56	19,730
ENVIRONMENT						
Department	535	510,010	467	464,673	68	45,337
Canadian Environmental Assessment Agency	1	1,500	1	1,500		
	536	511,510	468	466,173	68	45,337
FINANCE						
Department	91	129,273	90	129,185	1	88
Auditor General	165	162,211	165	162,211		
Canadian International Trade Tribunal	6	1,243	6	1,243		
Office of the Superintendent of Financial Institutions	12	6,536	2	2,086	10	4,450
	274	299,263	263	294,725	11	4,538
FISHERIES AND OCEANS	1,033	892,198	837	734,477	196	157,721
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	3,152	8,580,036	3,098	8,483,322	54	96,714
Canadian International Development Agency	239	623,102	238	622,002	1	1,100
International Joint Commission	12	8,900	12	8,900		
Northern Pipeline Agency	1	75	1	75		
	3,404	9,212,113	3,349	9,114,299	55	97,814
GOVERNOR GENERAL	11	8,050	11	8,050		
HEALTH						
Department	567	380,626	459	331,902	108	48,724
Medical Research Council	22	86,649	22	86,649		
Patented Medicine Prices Review Board	1	1,000	1	1,000		
	590	468,275	482	419,551	108	48,724
HUMAN RESOURCES DEVELOPMENT						
Department	2,238	1,456,832	2,127	1,406,048	111	50,784
Canada Labour Relations Board	15	10,933	13	7,732	2	3,201
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	2,254	1,468,565	2,141	1,414,580	113	53,985

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 1997		Advances settled in April 1997		Advances outstanding as at April 30, 1997	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	347	304,735	291	236,872	56	67,863
Canadian Polar Commission	4	8,600	4	8,600		
	351	313,335	295	245,472	56	67,863
INDUSTRY						
Department	1,193	1,130,042	1,102	1,046,807	91	83,235
Atlantic Canada Opportunities Agency	4	1,300	4	1,300		
Canadian Space Agency	168	213,858	124	170,803	44	43,055
Federal Office of Regional Development—Quebec	60	25,871	60	25,871		
National Research Council of Canada	46	85,511	46	85,511		
Natural Sciences and Engineering Research Council	1	2,500			1	2,500
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	943	625,973	939	624,641	4	1,332
Western Economic Diversification	26	12,300	26	12,300		
	2,444	2,100,955	2,301	1,967,233	143	133,722
JUSTICE						
Department	274	280,690	232	235,575	42	45,115
Canadian Human Rights Commission	23	10,244	23	10,244		
Commissioner for Federal Judicial Affairs	492	974,764	362	707,114	130	267,650
Federal Court of Canada	55	13,478	55	13,478		
Human Rights Tribunal Panel	1	300	1	300		
Offices of the Information and Privacy						
Commissioners of Canada	3	2,000	3	2,000		
Supreme Court of Canada	2	6,315	2	6,315		
Tax Court of Canada	12	6,450	12	6,450		
	862	1,294,241	690	981,476	172	312,765
NATIONAL DEFENCE	11,287	20,066,152	6,413	9,537,852	4,874	10,528,300
NATIONAL REVENUE	3,168	2,151,115	3,145	2,108,614	23	42,501
NATURAL RESOURCES						
Department	336	438,046	328	429,638	8	8,408
Atomic Energy Control Board	155	130,915	155	130,915		
National Energy Board	79	112,790	79	112,790		
	570	681,751	562	673,343	8	8,408
PARLIAMENT						
The Senate	14	6,250	14	6,250		
House of Commons	58	35,390	58	35,390		
Library of Parliament	1	1,500	1	1,500		
	73	43,140	73	43,140		
PRIVY COUNCIL						
Department	138	106,918	138	106,918		
Canadian Centre for Management Development	25	23,500	24	23,095	1	405
Canadian Intergovernmental Conference Secretariat	4	1,550	4	1,550		
Canadian Transportation Accident Investigation and Safety Board	16	6,750			16	6,750
Chief Electoral Officer	47	100,342	37	80,805	10	19,537
Commissioner of Official Languages	25	7,669	25	7,669		
Public Service Staff Relations Board	10	4,777	5	2,561	5	2,216
	265	251,506	233	222,598	32	28,908
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	749	570,328	641	456,324	108	114,004

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 1997		Advances settled in April 1997		Advances outstanding as at April 30, 1997	
	Number	Amount	Number	Amount	Number	Amount
	\$		\$		\$	
SOLICITOR GENERAL						
Department	34	11,480	33	11,300	1	180
Canadian Security Intelligence Service	1	1,200,000	1	1,200,000		
Correctional Service	1,459	783,517	1,441	774,776	18	8,741
National Parole Board	30	12,347	25	12,097	5	250
Royal Canadian Mounted Police	2,084	9,044,360	2,084	9,044,360		
	3,608	11,051,704	3,584	11,042,533	24	9,171
TRANSPORT						
Department	1,126	934,239	970	859,379	156	74,860
Canadian Transportation Agency ⁽¹⁾	10	1,129	10	1,129		
	1,136	935,368	980	860,508	156	74,860
TREASURY BOARD	88	72,846	83	72,094	5	752
VETERANS AFFAIRS	133	132,936	128	123,436	5	9,500
Total	35,101	54,073,189	28,654	42,211,888	6,447	11,861,301

⁽¹⁾ Formerly National Transportation Agency.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1996-97

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Employee falsified payment	1	1,827			1,827
Traveller failed to pay import duties after receipt was inadvertently handed to him before money was received	1	461		461	
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1	40,323			40,323
		42,611		461	42,150

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Cashier shortages	1	24		24	
Theft of petty cash	1	352		352	
Theft of receipts	1	789		789	
Theft of cash float	1	180		180	
Loss of standing advance	1	50		50	
CANADIAN HERITAGE					
Department					
Loss of deposit bag	1	2,294		2,294	
Theft of change float at Pt. Pelee National Park	1	1,000		1,000	
Theft of change float at Old Sly's Lockstation	1	100		100	
Loss of receipts	25	7,102		7,102	
Theft of receipts, Lake Louise Visitor Centre, break-in	25	6,146		6,146	
Credit card rejects uncollectable (2 cases)	25	1,039		1,039	
Theft of receipts	25	4,256		4,256	
Theft of petty cash	25	600		600	
Theft of cash float	25	168		168	
Credit card revenue electronically transmitted but not credited at Bank of Canada	25	13,432	13,432		
National Library					
Theft of receipts		873		873	
Public Service Commission					
Theft or misuse of taxi cabs		590		590	
CITIZENSHIP AND IMMIGRATION					
Department					
Loss of petty cash	1	217		217	
Cashier shortages	1	5,240		5,240	
Loss of money		571		571	
Counterfeit money	1	20		20	
Theft of receipts	1	12,555		11,755	800
ENVIRONMENT					
Department					
Theft of petty cash	1	52		52	
FISHERIES AND OCEANS					
Theft of petty cash	1	153		153	
Fraudulent use of Government of Canada mastercard by employee	1	3,250			3,250
Theft of revenue by employee	2	63,643		21,643	42,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Receipts of counterfeit notes by missions	1	559	273	286	
Theft of mission funds	1	55,728	5,220	15,825	34,683
Loss of mission funds	1	279,465	200,959	56,331	22,175
Net cashier shortage: total gross shortages \$7,320; total gross overages \$3,620	1	3,700	45	3,655	
Loss of passport receipts	1	1,980		1,980	
HEALTH					
Department					
Cash receipts	1	220		220	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97— *Continued*

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department					
Unexplained loss of petty cash:					
Regional bank, Quebec region	5	23		23	
Loss of petty cash, Manitoba region	1	5		5	
Cashier shortages, Alberta/Northwest Territories region	5	112		112	
Loss of change fund, HRCC Nanaimo	5	50		50	
Cashier shortages, British Columbia/Yukon region	17	225		225	
Cash lost in transit between HRCC's, Newfoundland region	5	756			756
Misappropriation of fund due to cancellation of official receipts in the ARADS (Automated Receipts and Deposits System)	5	536	536		
Training programs: Fraud by Abatisowin training group employee	10	45,688			45,688
False travel claims by an employee, Barrie HRCC	1	11,459	11,459		
Loss of employment insurance overpayments collected from clients, Scarborough HRCC	9	152		152	
Loss of employment insurance overpayments collected from clients occurred, London HRCC	9	90	90		
Loss of petty cash, Barrie CSC	98	50		50	
Fraudulent claims for benefits:					
Old Age Security	Statutory	556,744	10,006		546,738
Canada Pension Plan	Statutory	287,024			287,024
Family Allowances	Statutory	2,023			2,023
Employment Insurance Benefits	Statutory	144,104,577	45,848,826	3,929,430	94,326,321
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Alteration of payments, Manitoba region	5	27,545			27,545
Theft of timber dues, Yukon region		23		23	
Theft of petty cash, Northwest Territories region	35	100	100		
Theft of revenues, Northwest Territories region	35	14	14		
INDUSTRY					
Department					
Theft of petty cash	1	80		80	
Loss of money	1	174		174	
Loss of money	20	1,500		1,500	
Atlantic Canada Opportunities Agency					
False or fraudulent claims for a contribution	30	17,010	17,010		
JUSTICE					
Department					
Loss of petty cash	1	170	150	20	
Theft of taxi cabs (6 cases)	1	143		143	
Canadian Human Rights Commission					
Overnight robbery of the petty cash box in the Ontario Regional Office		175	175		
Office of the Information and Privacy					
Commissioners of Canada					
Loss of taxi cabs		393		393	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97 — *Continued*

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL DEFENCE					
Theft of cash from a standing advance, 22 Wing North Bay	1	1,052		1,052	
Theft of cash from a standing advance, BFC Halifax		291	291		
Counterfeit US bills, CCUNAMIR Rwanda	1	408		408	
Theft of a standing advance, 17 Wing Winnipeg		2,720	2,720		
Theft of cash from a standing advance, BFC Montreal		981			981
Fraudulent claim for temporary dual residence assistance, BFC Valcartier		5,000			5,000
Misappropriation of funds from a standing advance, 12 Wing Shearwater		97	97		
Misappropriation of funds from a standing advance, CFB Det Sydney		17,074			17,074
Misappropriation of funds from a standing advance, CFSU (O)		31,000			31,000
Discrepancies in a standing advance, HMCS Montreal		386	386		
Theft of funds in a standing advance, CFSU (E) Selfkant		8,127	8,127		
Misappropriation of funds from a standing advance, CFB Gagetown		3,261			3,261
Misappropriation of funds from a standing advance, GSU Toronto		1,968			1,968
Cashier shortages: total gross shortages	1	9,208		9,208	
Counterfeit US funds	1	273		273	
NATIONAL REVENUE					
Cashier shortages in different field offices	1	11,768		11,768	
Other cash shortages (4 cases)	1	525		525	
Loss of funds in transit from Customs Border Services Office in an armoured truck to the bank	1	494		494	
Employee suspended for cause failed to account for balance of a standing travel advance	1	90		90	
Determinate employee endorsed duplicate cheque after signing an affidavit	1	146		146	
Fraudulent overtime claims (3 cases)	1	10,429	6,651	370	3,408
NATURAL RESOURCES					
Department					
Loss due to unauthorized use of government acquisition cards (2 cases)	1	12,745	2,667	8,668	1,410
Theft of petty cash	1	531		531	
Fraudulent endorsement of an employee pay cheque by a non-employee	1	1,103	1,103		
PRIVY COUNCIL					
Canadian Centre for Management Development					
Loss of taxi vouchers	5	520		520	
Chief Electoral Officer					
Money stolen in robbery in the Electoral District of Hamilton East	1	303		303	
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash	15	1,104		1,104	
Theft of salary advance taken but not repaid	15	300		300	
Theft of revenues by employee — Edmonton, Alberta	1	8,235		8,235	
Loss of petty cash	1	19	19		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97 — *Concluded*

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (12,452 cases)		4,962,376	4,899,160	63,216	
Irregular endorsements (347 cases)		147,688	136,682	11,006	
Not endorsed (828 cases)		310,236	293,595	16,641	
Others (2,883 cases)		3,262,694	3,210,878	51,816	
Ministerial Bank Accounts—					
Forged endorsements (4 cases)		2,843	2,843		
Not endorsed (1 case)		840	840		
Others (3 cases)		1,814	1,814		
Foreign Accounts—					
False endorsements (3 cases)		167,797	134,924		32,873
Others (4 cases)		167,825	167,825		
SOLICITOR GENERAL					
Correctional Service					
Loss of inmate money	15	383		383	
Theft of petty cash	15	415		415	
Theft of petty cash	(S)	64		64	
Theft of receipts	15	25		25	
Unauthorized use of pay phone	15	452	185	267	
Royal Canadian Mounted Police					
Loss of monies (fine, advance)	1	5,400			5,400
Theft of monies (fine, certificate)	1	4,595			4,595
TRANSPORT Department					
Loss of funds from coin changer St John's airport	1	253		253	
VETERANS AFFAIRS					
Forged or fraudulent endorsement of Pension Act (Disability pensions) cheques cashed following death of payee		41,555			41,555
Fraudulent claim for Veterans Independence Program benefits		1,709			1,709
Theft of petty cash		1,422	1,422		
		154,733,733	54,980,524	4,263,972	95,489,237

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damages (vandalism) to departmental property and buildings	10,571		10,571	
Damages (vandalism) to Government vehicle	17,584		17,584	
Sabotage/theft of computer software	3,837		3,837	
Theft of computer equipment	151,487	2,729	148,758	
Theft of Government vehicles	42,277	946	41,331	
Theft of laboratory balances	12,490		12,490	
Theft of technical equipment	4,778		4,778	
Theft of telecommunication equipment	999		999	
Theft of televisions and VCRs	12,884		12,884	
Theft of hedge trimmer	425		425	
Theft of electronic organizer	170		170	
Theft of infocus machine	5,375		5,375	
Theft of data loggers	3,171		3,171	
Theft of photocopy paper boxes	860		860	
Theft of water pump	650		650	
Destruction of balance in arson fire	384		384	
CANADIAN HERITAGE				
Department				
Damage to buildings due to vandalism	1,670		1,670	
Damage to bulletin board	1,000		1,000	
Damage to highway structures due to motor vehicle offenses	1,641	1,346		295
Damage to Jasper East gate kiosk due to motor vehicle accident	100,780			100,780
Loss of cellular phone	656		656	
Theft and vandalism of soft drinks machine	300		300	
Theft of audio visual equipment	3,346		3,346	
Theft of canoe	1,200		1,200	
Theft of cellular phone	870		870	
Theft of chain and block	450		450	
Theft of computer and modem	3,419		3,419	
Theft of computers and computer equipment	26,591		15,591	11,000
Theft of dual parking meter	960		960	
Theft of four leather skins	240		240	
Theft of garbage container	300		300	
Theft of high pressure lamps sodium and projectors	3,145		3,145	
Theft of laptop computer and modem	14,758		7,758	7,000
Theft of materials	800		800	
Theft of miscellaneous equipment	7,125		7,125	
Theft of supply and equipment	11,480		11,480	
Theft of technical equipment	5,500		5,500	
Theft of tools	4,386		4,386	
Theft of two riding tractors	4,269		4,269	
Theft of warden and fire brigade equipment	12,097		12,097	
Vandalism of buildings	8,475		8,475	
Vandalism of equipment	1,200		1,200	
Vandalism of kitchen shelter	1,000		1,000	
Vandalism of park vehicles	12,456		12,456	
Vandalism to windows at District of Québec	1,800		1,800	
National Archives of Canada				
Theft of computer equipment	6,900		6,900	
Theft of shipping blankets	300		300	
Theft of small tools	200		200	
Theft of pocket electronic organizer	95		95	
Theft of camcorder and related accessories	1,000		1,000	
Theft of air conditioning unit	475		475	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97— *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
National Film Board				
Theft of 3 VCRs	2,013		2,013	
Theft of meter fluke	2,350		2,350	
Theft of computer	3,507		3,507	
National Library				
Theft of computer equipment	3,200		3,200	
Theft of telephones	300		300	
Public Service Commission				
Theft of tools	240		240	
Theft of EDP equipment	44,114		44,114	
Theft of technical equipment	5,485		5,485	
Theft of laptop computer	5,000		5,000	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of computer hardware	116,366	4,500	111,866	
Theft of computer software	26,100		26,100	
Theft of printers	3,000		3,000	
Theft of telephone	771		771	
Theft of furniture	880		880	
Theft of enforcement equipment	625		625	
Damage due to break-in	1,750		1,750	
Immigration and Refugee Board of Canada				
Theft of laptop computer	500		500	
ENVIRONMENT				
Department				
Vandalism to hydrometric equipment	12,650		12,650	
Theft of a vehicle or parts of	3,300		3,300	
Theft of microcomputers and related equipment	89,763		89,763	
Damage to vehicles	5,594		5,594	
Theft of a canoe and trailers	3,050		3,050	
Vehicle break-ins	5,197		5,197	
Theft of electronic equipment	11,300		11,300	
Theft of office equipment	1,030		1,030	
Theft of tools	3,440		3,440	
Canadian Environmental Assessment Agency				
Theft of handcart	350		350	
Theft of computer (and software) from residency	7,000		7,000	
FINANCE				
Department				
Loss of microcomputers	18,024		18,024	
Loss of communication equipment	1,383		1,383	
Auditor General				
Theft of computer hardware	6,743		6,743	
Canadian International Trade Tribunal				
Theft of microcomputer	333		333	
Office of the Superintendent of Financial Institutions				
Theft of microcomputers	6,000		6,000	
FISHERIES AND OCEANS				
Theft of computer and computer equipment	122,854		122,854	
Theft of radio equipment, video camera and accessories	7,167		7,167	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97— *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of tools and equipment	20,260		20,260	
Theft of motors	10,137		10,137	
Theft of office equipment and supplies	840		840	
Theft of vehicles	50,327		50,327	
Theft of boat and trailer	7,580		7,580	
Theft of pressure washer	1,852		1,852	
Theft of hydrographic equipment with damages to ministerial vehicles	25,660		25,660	
Loss due to arson—Computer equipment	4,811		4,811	
Loss due to arson—Office furniture and equipment	3,861		3,861	
Loss due to arson—Miscellaneous	1,160		1,160	
Vandalism—Miscellaneous	2,155		2,155	
Property and vehicle damage—Demonstration (Gulf Crab Crisis)	38,500		38,500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers	54,603		54,603	
Theft of computers	4,925		4,925	
Theft of computer components	8,070		8,070	
Theft of a microphone	150		150	
Theft of a briefcase	125		125	
Loss of computers during storage	98,896	98,896		
Canadian International Development Agency				
Laptop computer stolen from the office (10 cases)	53,065		53,065	
HEALTH				
Department				
Theft of laptop computers (6 cases)	26,679		4,579	22,100
Theft of video camera	1,500		1,500	
Theft of a GMC truck	8,500		8,500	
Theft of computer hard drive	400		400	
Damage to building as a result of break-in	451		451	
Medical Research Council				
Theft of a microcomputer	4,409		4,409	
HUMAN RESOURCES DEVELOPMENT				
NEW BRUNSWICK				
Fire damage to furniture and equipment in office, Shippagan	4,310		4,310	
NOVA SCOTIA				
Damage to stolen Government vehicle	2,109		2,109	
Vandalism to Government vehicle	271		271	
QUEBEC				
Theft of 4 cellular phones	1,080		1,080	
Theft of 3 micro-computers	9,242		9,242	
Theft of printer	1,800		1,800	
Theft of video camera	1,500		1,500	
Theft of dispenser	100		100	
ONTARIO				
Theft of a micro-computer and related equipment	60,645		60,645	
SASKATCHEWAN				
Theft of micro-computer, printer, modem and monitor	4,900		4,900	
Theft of laptop and watchword	5,085		5,085	
Theft of briefcase	175		175	
Vandalism to Crown vehicles	1,190		1,190	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97— *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ALBERTA/NORTHWEST TERRITORIES				
Theft of micro-computers	7,000		7,000	
Vandalism to building	750		750	
BRITISH COLUMBIA/YUKON				
Theft of 5 laptop computers, 2 leather carrying cases and nylon case	16,422		16,422	
Break and enter in Government vehicle (2 cases)	1,080		1,080	
Theft of tires and rims in Government vehicle	530		530	
Theft/vandalism to Government vehicle	800		800	
Theft of PC, 2 VCRs, Averkey computer and TV converter	11,000		11,000	
Damage to keypad	65		65	
Theft of Q-Matic computer system, CPU, colour monitor and 2 printers	8,570		8,570	
Theft of combination TV/VCR and separate VCR and TV	800		800	
NATIONAL HEADQUARTERS				
Theft of 2 cellular phones	2,130		2,130	
Theft of projector	7,936		7,936	
Theft of computers and related equipment	35,318		35,318	
Theft of ram memory	5,220		5,220	
Theft of 7 laptop computers and carry case	22,145		22,145	
Theft of answering machine	70		70	
Theft of notebook	5,000		5,000	
Theft of pager	100		100	
Theft of TV and 2 VCRs	1,400		1,400	
Theft of portable radio and monitor	1,040		1,040	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of stereo, Northwest Territories region	200		200	
Theft of laptop computer, carrying case and docking system, Headquarters, Atlantic, British Columbia and Yukon regions	83,759	2,500	75,259	6,000
Loss of two HP Jet direct cards, British Columbia region	1,017		1,017	
Theft of Yamaha 4 wheel drive ATV with winch, Yukon region	6,900			6,900
Theft of hand tools, Yukon region	700		700	
Vandalism to two vehicle windows, Yukon region	300		300	
Theft of departmental vehicle, Alberta region	22,250		22,250	
Theft of telephone, Headquarters region	300		300	
Theft of hard disk, Headquarters region	715		715	
Theft of electronic organizer, Headquarters region	136		136	
Theft of computer, Headquarters region	1,685		1,685	
Theft of notebook, Alberta region	4,000		4,000	
Theft of computer memory chips, Alberta region	1,175		1,175	
INDUSTRY				
Department				
Theft of a data acquisition system	9,853		9,853	
Theft of a synthesiser	7,251		7,251	
Theft of a printer	1,260		1,260	
Theft of cellular telephones	1,417		1,417	
Theft of computers	117,318		117,318	
Theft of computer equipment/components	32,518		32,518	
Theft of VCRs	9,033		9,033	
Theft of telephones	1,100		1,100	
Theft of a television	450		450	
Theft of a labeller	250		250	
Theft of a facsimile machine	700		700	
Theft of a modem	225		225	
Theft of speakers	450		450	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97— *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Loss of portable computer.....	6,216		6,216	
Theft of a projector in a boardroom.....	460		460	
Theft of a printer at employee's residence.....	2,118		2,118	
Theft of a computer in an office.....	6,653		6,653	
National Research Council of Canada				
Theft of microcomputers.....	57,163		57,163	
Theft of camera lens.....	513		513	
Theft of telephones.....	300		300	
Natural Sciences and Engineering Research Council				
Theft of a laptop computer.....	7,500		7,500	
JUSTICE				
Department				
Theft of portable microcomputers (4 cases).....	15,499		15,499	
Canadian Human Rights Commission				
Overnight robbery of a computer chip in the Edmonton Regional Office.....	700		700	
Commissioner for Federal Judicial Affairs				
Theft of microcomputers.....	10,600		10,600	
NATIONAL DEFENCE				
Loss of search and rescue kit.....	37,676	37,676		
Kit stolen from barrack room.....	125	125		
Theft of trailer.....	1,249	1,249		
Theft of television electronic equipment.....	27,544		27,544	
Theft of digital scale.....	1,616		1,616	
Stocktaking deficiencies (consolidated amount).....	129,933		129,933	
Theft of glassware (consolidated amount).....	1,630		1,630	
Theft of flags.....	256		256	
Loss of ammunition.....	672		672	
Loss of weapon accessories kit.....	120		120	
Theft of clothing.....	7,501	323	7,178	
Loss of carrier.....	22		22	
Theft of water canteens.....	68		68	
Theft of sleeping bags.....	127	127		
Loss of inventory.....	1,900		1,900	
Loss of pace stick.....	934		934	
Loss of binoculars.....	678	70	608	
Loss of goniometer.....	6,358		6,358	
Theft of public property.....	13,892		13,892	
Loss of keys.....	654		654	
Loss of equipment on loan.....	83,524		83,524	
Theft of tools and construction equipment (consolidated amount).....	27,455		27,455	
Theft of personal equipment.....	11,664	7,345	77	4,242
Theft of cot.....	67	67		
Theft of computer equipment and software (consolidated amount).....	72,370	10,613	61,757	
Theft of barrack box.....	158		158	
Theft of knife.....	27		27	
Theft of projector.....	169	169		
Theft of gear box.....	101		101	
Theft of polishing machine.....	1,398		1,398	
Theft of typewriter.....	1,000		1,000	
Theft of trunk locker.....	101		101	
Theft of magnetic compass.....	95		95	
Theft of equipment in storage.....	2,652		2,652	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of tail light assembly	895		895	
Theft of stove	449		449	
Theft of floatation vest	125		125	
Loss of night vision system	6,964		6,964	
Loss of attache case	75		75	
Loss of relay lens	85		85	
Loss of digital balance	1,919		1,919	
Loss of transducer	1,081		1,081	
Loss of metabolic rate monitor	4,740		4,740	
Loss of digital multimeter	1,450		1,450	
Loss of dynograph coupler	302		302	
Theft of equipment	2,500		2,500	
Loss of meat slicing machine	425		425	
Loss of computer system and display unit	2,489		2,489	
Loss of pressure washer	2,500		2,500	
Loss of kitchen equipment	6,400		6,400	
Loss of network protocol analyzer	4,300		4,300	
Loss of air conditioning units	8,000		8,000	
Loss of outboard motor	2,700		2,700	
Loss of motherboard	1,000		1,000	
Loss of personal equipment	66,332	367	65,965	
Loss of timing light and tire bead	830		830	
Loss of stapler	700		700	
Loss of adapter	116		116	
Loss of boat cover	140		140	
Loss of breech bolt	30		30	
Loss of laundry cart	524		524	
Loss of night vision set	34,916		34,916	
Loss of lens	1,521		1,521	
Loss of rotary beacon	124		124	
Loss of life preserver	194		194	
Loss of stopwatch	85		85	
Loss of mathetic eraser	222		222	
Loss of electric work bench	2,321		2,321	
Loss of tool box	250		250	
Loss of meters and kit	6,597		6,597	
Loss of equipment	1,000		1,000	
Loss of removable stairway	4,236		4,236	
Loss of dispatch case	133		133	
Loss of briefcase	409		409	
Loss of desk light	65		65	
Loss of tempest grid case	13,555		13,555	
Loss of access cover	1,426		1,426	
Loss of cartridge assembly	1,132		1,132	
Loss of modular centre	1,271		1,271	
Loss of small parts cabinet	2,898		2,898	
Loss of camera	939		939	
Loss of rayban sunglasses	44	25	19	
Loss of bicycle	225		225	

NATIONAL REVENUE

Theft of computers and peripherals and other informatic equipment (60 cases)	166,900	1,000	165,900
Theft of cellular phones (5 cases)	1,199		1,199
Theft of Crown-owned vehicles (2 cases)	8,600		8,600
Theft of office utilities (7 cases)	2,706		2,706

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Theft of informatics and related equipment	117,799		117,799	
Theft of other equipment	20,188		20,188	
Atomic Energy Control Board				
Theft of microcomputer	5,119		5,119	
PRIVY COUNCIL				
Department				
Theft of cellular phones	1,450		1,450	
Theft of microcomputers and peripheral equipment	27,538		27,538	
Theft of technical equipment	1,395		1,395	
Canadian Centre for Management Development				
Theft of audio-visual equipment	1,444		1,444	
Canadian Intergovernmental Conference Secretariat				
Theft of laptop computers (2 cases)	8,000		8,000	
Theft of a dictaphone	150		150	
Theft of a printer	350		350	
Canadian Transportation Accident Investigation and Safety Board				
Theft of document scanner	1,300		1,300	
Theft of portable computers (2 cases)	13,016		13,016	
Theft of VCRs (2 cases)	912		912	
Theft of PC and monitor	5,500		5,500	
Theft of tools and equipment from Government vehicle	7,600		7,600	
Chief Electoral Officer				
Theft of stereo, a medal and pens from Elections Canada	974		974	
National Round Table on the Environment and the Economy				
Theft of two central processing units	4,230		4,230	
Theft of laptop	3,914		3,914	
Theft of faxphone	1,675		1,675	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of microcomputers	39,066		39,066	
Theft of laptops	37,005	1,800	35,205	
Theft of computer components, memory and accessories	29,265	2,850	26,415	
Theft of informatic and communication equipment	26,656		26,656	
Theft of a book of vouchers	20,000		20,000	
Theft of six Motorola walkies-talkies and two chargers	9,373	9,373		
Theft of two motor vehicles	6,000	3,000	3,000	
Theft of cellular phones	5,342	955	4,387	
Theft of small office machinery and equipment	2,581		2,581	
Vandalism to Government vehicle	1,816		1,816	
Theft of audio visual equipment	1,639		1,639	
Theft of a credit card	1,616		1,616	
Theft of computer printers	1,310		1,310	
Theft of artwork from a federal building	1,000		1,000	
Theft of an air compressor	400		400	
Theft of a first aid pager	360		360	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97— *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
SOLICITOR GENERAL				
Correctional Service				
Damage due to inmate riot	1,496,873	7,955	1,475,455	13,463
Loss of asset inventories due to theft	12,815		12,815	
Loss of property and equipment due to arson	81,554		81,554	
Theft of canteen inventories	16,051	296	688	15,067
Theft of computer equipment	22,772		22,772	
Theft of supplies	1,004		1,004	
Vandalism of motor vehicle	4,470		4,470	
Vandalism of property and equipment	66,636	1,247	64,660	729
Royal Canadian Mounted Police				
Damage to buildings	26,796	150	26,646	
Loss of equipment	65,016	16	65,000	
Damage to vehicles	86,537	11,638	25,390	49,509
TRANSPORT				
Department				
Theft of CPUs, c/w monitors, keyboards and mice (11 cases)	40,000		40,000	
Theft of a dot printer	800		800	
Theft of a cellular telephone	1,835		1,835	
Theft of a transceiver	1,778		1,778	
Theft of a mobile VHF/FM radio	922		922	
Theft of a snowmobile	1,690		1,690	
Theft of portable computers (2 cases)	7,823		7,823	
Theft of a Government vehicle	15,161		15,161	
Theft of computer laptop w/modem	3,945		3,945	
Loss of a surveying transit	1,000		1,000	
Theft of a laptop computer	7,000		7,000	
Theft of a digital camera	1,200		1,200	
Theft of notebook computers (3 cases)	19,730		19,730	
Theft of tools at airport	1,000		1,000	
Theft of overhead projector	600		600	
Canadian Transportation Agency ⁽¹⁾				
Theft of laser printer	3,000		3,000	
Theft of camera and lenses	1,000		1,000	
Theft of laptop computer	6,500		6,500	
TREASURY BOARD				
Loss of personal computers	22,924		22,924	
Loss of materials and supplies	1,000		1,000	
Loss of communication equipment	130		130	
VETERANS AFFAIRS				
Theft and vandalism of vehicles (2 cases)	23,084	4,690	18,394	
Theft of laptop computers (11 cases) and peripherals (8 cases)	54,735		54,735	
	5,398,727	214,043	4,947,599	237,085

⁽¹⁾ Formerly National Transportation Agency

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1996-97

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage following vehicle accidents	116,835	29,312	76,868	10,655
Fire at 700 Croisetière Street, Iberville, Quebec	19,382		3,882	15,500
Damage from severe windstorm at Harrow Processing Crop Research Centre	810,000		810,000	
Electrical fire on farm equipment	2,745		2,745	
Snow damage at Saanichton Centre	200,000		200,000	
Loss of microcomputers	8,100		8,100	
Loss of camera	189		189	
Loss of pager	149		149	
CANADIAN HERITAGE				
Department				
Motor vehicle accidents	1,849		1,849	
One laptop missing from stores building	3,000			3,000
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson	3,000			3,000
Damage to equipment	5,352		5,352	
Damage to guardrail	2,854	2,854		
Damage to sign	250		250	
Damage to garbage box	100		100	
CITIZENSHIP AND IMMIGRATION				
Department				
Damage following accident	8,582		8,582	
ENVIRONMENT				
Department				
Loss of equipment due to fire	2,321		2,321	
Damages from vehicle accidents	14,101		14,101	
Accidental damage to computers	4,500		4,500	
Damage to canoes by natural elements	2,000		2,000	
Inventory shortage	2,159		2,159	
Loss of scientific equipment due to helicopter accident	40,157			40,157
Damages to electronic equipment	5,837		5,837	
Damages to office equipment	6,020		6,020	
Damages to technical equipment	1,200		1,200	
FISHERIES AND OCEANS				
Repair damages to Crown vehicles	42,059		38,892	3,167
Shortage—Discovered at physical inventory verification	39,808		39,808	
Lost at sea—Equipment	252,285		252,285	
Inadvertent disposal of echo sounder	20,161		20,161	
Damage to building	1,500		1,500	
Damage to oil barrels	3,500		3,500	
Damage to vessel windows	1,200		1,200	
Accidental damage to equipment	106,304		106,304	
Damage due to accidents—Vehicles	29,993	3,175	26,818	
Fire damage to computer equipment	13,015		13,015	
Accidental damage to computer system	7,405		7,405	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage following car accidents	21,463		21,463	
GOVERNOR GENERAL				
Loss of a departmental vehicle due to an accident	6,000	6,000		

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1996-97— *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
HEALTH				
Department				
Automobile accidents (4 cases)	17,560		17,560	
Laptop computer damaged beyond repair	3,000	750	750	1,500
Vehicle fire	2,397		2,397	
HUMAN RESOURCES DEVELOPMENT				
Loss of electronic organizer, Saskatchewan	130		130	
Vehicle accidents, Saskatchewan	2,743		2,743	
Vehicle accidents, British Columbia/Yukon (4 cases)	2,241	851	1,390	
INDUSTRY				
Canadian Space Agency				
Accidental damages to laptop	8,784		8,784	
Broken furniture in warehouse handling	750		750	
NATIONAL DEFENCE				
Damage to Department of National Defence vehicles involved in accidents	109,066		109,066	
Hooks disposed of when removed by contractors	1,273		1,273	
Food spoilage	11,874		11,874	
Life raft lost in high seas during rescue	10,801		10,801	
Loss of fuel additive test kit	1,648		1,648	
Fairing assembly lost at sea	3,467		3,467	
Loss of life rafts	55,650		55,650	
Loss of radio	2,817		2,817	
Loss all terrain vehicle	20,000	20,000		
Damage to DND fire truck	2,000		2,000	
Building fires	81,081		81,081	
Flood damage	4,700		4,700	
Loss of clothing	70,286		70,286	
Loss of jack	1,800		1,800	
Damage to AIM-9 missile	145,237		145,237	
Loss of modular frame	749		749	
Loss of oil pump injector	8,823		8,823	
Loss of telephone set	1,660		1,660	
Loss of headset phone	1,389		1,389	
Loss of propellor shafts	1,765		1,765	
Loss of door assembly	1,386		1,386	
Loss of circuit cards	1,792		1,792	
Loss of fire extinguisher	2,390		2,390	
Loss of generator	12,000		12,000	
Loss of wheel	1,217		1,217	
Loss of laundry tub	3,047		3,047	
Loss of miscellaneous vehicle parts	354,012		354,012	
Loss of gage	8,782		8,782	
Loss of maintenance stand	1,615		1,615	
Loss of test stand kit	5,355		5,355	
Loss of battlefield repair kit	5,000		5,000	
Loss of test unit	1,270		1,270	
Loss of voltmeter	1,448		1,448	
Loss of repair kit	1,000		1,000	
Loss of induction heater	2,098		2,098	
Loss of compressor unit	3,182		3,182	
NATIONAL REVENUE				
Damage to Crown owned vehicles due to accidents (65 cases)	117,484	28,304	89,180	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1996-97— *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Loss of vehicles in highway accidents (4 cases)	24,462		24,462	
PRIVY COUNCIL				
Canadian Intergovernmental Conference Secretariat				
Accidental breakage to computer laptop monitor	4,000		4,000	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Loss of Ashtech receiver Geodetic antenna due to fire	40,000		40,000	
Loss of gedometer 400 total station due to fire	28,000		28,000	
Damage to Crown-owned vehicles	2,408		2,408	
Loss of miscellaneous surveying equipment due to fire	650		650	
Loss of prism pole and single prism due to fire	650		650	
Loss of standard tri brach due to fire	450		450	
Loss of hand held GPS due to fire	450		450	
Loss of Silva compass due to fire	100		100	
SOLICITOR GENERAL				
Correctional Service				
Damage due to faulty sprinkler head	55,321		55,321	
Damage due to fire	13,335		13,335	
Damage due to sewage line obstruction	3,456		3,456	
Damage due to water pipe break	1,500		1,500	
Damage following motor vehicle accident	95,015		85,015	10,000
Damage to computer equipment due to spills	253		253	
Damage to fuel pumps due to frozen water	1,200		1,200	
Loss of asset inventories	403,046		403,046	
Royal Canadian Mounted Police				
Damage to vehicles (police car and snowmobile)	1,374,921	217,428	791,395	366,098
Damage to buildings	76,241		76,241	
Loss of equipment	9,742	325	9,417	
TRANSPORT				
Department				
Damage following accident	825		825	
	5,038,169	308,999	4,276,093	453,077

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
False or fraudulent claims for grants and contributions	1995-96	140,100			140,100	
Theft of technical equipment	1995-96	2,900			2,900	
Theft of computer equipment and software	1995-96	78,570		8,000	70,570	
CANADIAN HERITAGE						
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
CITIZENSHIP AND IMMIGRATION						
Department						
Cashier shortages	1995-96	785	25	200	560	
ENVIRONMENT						
Department						
Theft of travellers cheque at Technical Development Branch, Hull Que.	1993-94	400			400	
Theft of boat, Pacific region	1995-96	50,000			25,000	25,000
FISHERIES AND OCEANS						
Shortages—Discovered at physical inventory verification ⁽¹⁾	1995-96	289,620		12	289,608	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of Mission funds	1995-96	46,004			3,114	42,890
Loss of Mission funds	1995-96	1,182	949		192	41
Fraudulent travel claims	1995-96	14,256	11,956			2,300
Forged endorsement of payment instruments	1995-96	9,048		9,048		
Loss of passport receipts	1994-95	626	477			149
Loss of money, mission funds	1993-94	3,557			2,558	999
Misappropriation of public funds	1993-94	24,068	14,351	4,400		5,317
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	10,542 ⁽¹⁾		4,182		6,360
HEALTH						
Department						
Cash receipts	1995-96	7,072	2,200		4,872	
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1986-87	17,500				17,500
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050			10,910

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230			30
Falsification of trainee documents on Industrial Subsidized Jobs agreements (now Job Opportunities—Social Assistance Recipients) Scarborough CEC	1993-94	145,590				145,590
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910		4,193		8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190 ⁽¹⁾				53,190
False petty cash claims	1995-96	123				123
False travel claim	1995-96	339				339
Loss of receipts due to negligence, Woodstock CEC	1995-96	40			40	
Loss of receipts due to negligence, Willowdale CEC	1995-96	380			380	
False claims for contribution payments re: Training Programs (2 cases)	1995-96	63,551				63,551
Employment Insurance Benefits obtained by fraud	1991-92	107,582,013	89,721,016	2,418,137	15,442,860	
Employment Insurance Benefits obtained by fraud	1992-93	146,306,971	114,558,207	5,310,796	3,960,924	22,477,044
Employment Insurance Benefits obtained by fraud	1993-94	148,255,302	98,969,088	8,765,264	4,244,539	36,276,411
Employment Insurance Benefits obtained by fraud	1994-95	155,339,711	83,242,247	17,724,710	5,629,800	48,742,954
Employment Insurance Benefits obtained by fraud	1995-96	168,374,825	50,446,344	40,582,328	6,031,714	71,314,439
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146	21,156		28,985	3,005
Family Allowances	1986-87	43,256	21,584		14,344	7,328
Family Allowances	1987-88	90,058	61,886		24,771	3,401
Family Allowances	1988-89	120,284	55,090 ⁽¹⁾		47,432	17,762
Family Allowances	1989-90	95,663	48,085	974	30,960	15,644
Family Allowances	1990-91	32,464	13,361		7,786	11,317
Family Allowances	1991-92	73,703	24,872 ⁽¹⁾		30,809	17,989
Family Allowances	1992-93	46,804	19,618 ⁽¹⁾	291	9,757	17,138
Family Allowances	1993-94	150,329	21,685 ⁽¹⁾	8,623	28,624	91,397
Family Allowances	1994-95	3,690				3,690
Old Age Security	1986-87	164,619	95,658	758	68,203	
Old Age Security	1987-88	339,615	189,340 ⁽¹⁾	6,136	35,501	108,638
Old Age Security	1988-89	1,046,431	484,536	10,523	138,650	412,722
Old Age Security	1989-90	721,089	228,623	9,400	115,963	367,103
Old Age Security	1990-91	639,880	224,447	60,925	85,672	268,836
Old Age Security	1991-92	617,627	119,158 ⁽¹⁾	10,181	293,055	195,233
Old Age Security	1992-93	1,058,770	239,267	22,962	70,435	726,106
Old Age Security	1993-94	419,721	46,151 ⁽¹⁾	35,159	19,908	318,503
Old Age Security	1994-95	1,186,081	144,128 ⁽¹⁾	36,667	1,530	1,003,756
Old Age Security	1995-96	729,745	14,130 ⁽¹⁾	39,998	18,084	657,533
Canada Pension Plan	1986-87	7,040	6,056			984
Canada Pension Plan	1987-88	8,978	3,168 ⁽¹⁾		2,215	3,595
Canada Pension Plan	1989-90	240,552 ⁽¹⁾	106,455 ⁽¹⁾	19,350	34,805	79,942
Canada Pension Plan	1990-91	1,124,923 ⁽¹⁾	375,435 ⁽¹⁾	87,034	82,886	579,568
Canada Pension Plan	1991-92	440,745 ⁽¹⁾	34,351	10,085		396,309
Canada Pension Plan	1992-93	1,364,993 ⁽¹⁾	180,457 ⁽¹⁾	42,231	66,207	1,076,098
Canada Pension Plan	1993-94	765,818 ⁽¹⁾	27,365 ⁽¹⁾	32,465		705,988
Canada Pension Plan	1994-95	522,989 ⁽¹⁾	44,609 ⁽¹⁾	18,809		459,571
Canada Pension Plan	1995-96	763,199 ⁽¹⁾	23,965	29,913		709,321

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA— Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan region	1987-88	20,784	8,604	1,634		10,546
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Unauthorized or fraudulent use of telephone for long distance call, Headquarters region	1991-92	13,755	10,665	212	2,878	
Fraudulent claims for social assistance payment, Yukon region (2 cases)	1992-93	2,812	900			1,912
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	9,471	5,175			4,296
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases)	1993-94	36,754	3,891	400	4,134	28,329
Fraudulent claims for education assistance, British Columbia region	1993-94	5,500			5,500	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits	1995-96	100				100
Theft of American Express travellers cheques, British Columbia region	1995-96	4,500			4,500	
Theft of computer, Headquarters, Quebec, Alberta and British Columbia regions	1995-96	66,503	3,150		38,982	24,371
Theft of computer equipment, Headquarters and British Columbia regions	1995-96	9,066			8,027	1,039
Theft of electrical equipment, Yukon region	1995-96	11,200	525			10,675
Theft of technical equipment, Yukon region	1995-96	1,110			1,110	
Theft of shotgun, Yukon region	1995-96	700				700
Theft of cook stove, Yukon region	1995-96	550 ⁽¹⁾			550	
Theft of camera, Yukon region	1995-96	675 ⁽¹⁾				675
INDUSTRY						
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions	1992-93	5,883			5,883	
False or fraudulent claims for grants and contributions	1993-94	193,263			59,231	134,032
False or fraudulent claims for grants and contributions	1994-95	59,821			47,496	12,325
Western Economic Diversification						
Theft of a CPU and memories	1994-95	1,400			1,400	
JUSTICE						
Department						
Discrepancy in project funds held by sector	1995-96	9,292		5,718		3,574
Discrepancies in use of credit card	1995-96	42,278		42,278		
Erroneous payment to wrong payee	1995-96	15,285	7,053	8,232		

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Fraudulent Acquittance Rolls Regiment de la Chaudière (QG SQFT)	1993-94	29,266				29,266
Discrepancy in standing advance, CFSU (E) Selfkant	1994-95	995 ⁽¹⁾		995		
Discrepancy in standing advance, CDLS (W)	1994-95	3,460	1,527		1,933	
Fraudulent claim for posting allowance and moving expenses, CFB Valcartier	1995-96	1,888 ⁽¹⁾		1,888		
Fraudulent travel duty advances held by cashier, CFB Halifax	1995-96	17,850				17,850
Discrepancy in cash advance, CCUNPF Primosten	1995-96	17,857				17,857
Theft of clothing store receipts, CFB Toronto	1995-96	115		115		
Theft from standing advance, CFB Edmonton	1995-96	7,395			7,395	
Fraudulent travel duty advances held by cashier, CFS St Johns	1995-96	47,100		47,100		
Theft from standing advance, CFB Kingston	1995-96	1,400				1,400
Fraudulent travel claim submitted by member, CFB Kingston	1995-96	5,689		5,689		
Theft of petty cash, CFB Toronto	1995-96	285		285		
Discrepancy in standing advance, GRN Saint-Jean	1995-96	44			44	
Discrepancy in standing advance, HMCS Iroquois	1995-96	50			50	
Discrepancy in money held by cashier, GRN Saint Jean	1995-96	106			106	
Discrepancy in money held by cashier, CTCHQ Gagetown	1995-96	100			100	
Discrepancies in standing advances, CDLS (W)	1995-96	5,391			5,391	
Theft of personal equipment	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment	1995-96	6,929			6,879	50
NATIONAL REVENUE						
Recoverable fraudulent leave	1989-90	8,160 ⁽¹⁾	2,256 ⁽¹⁾			5,904 ⁽¹⁾
Embezzlement on the part of an employee	1994-95	2,821,012	692,664		479,646	1,648,702
Theft of receipts	1994-95	89,918 ⁽¹⁾		8,381	69,537 ⁽¹⁾	12,000
Theft of shipment of microcomputers and peripherals	1994-95	10,530	6,234 ⁽¹⁾		4,296 ⁽¹⁾	
Fraudulent children's special allowance claim	1995-96	8,449	4,088	4,361		
Fraudulent cheque issue by an employee for a child tax benefit	1995-96	2,988		2,988		
Theft of computers, peripherals and related equipment (52 cases)	1995-96	348,961	5,171		343,790	
NATURAL RESOURCES						
Department						
Theft of petty cash	1995-96	119		119		
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827	250			11,577
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446		18,241	81,580
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	1995-96	3,189		2,700		489

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA— Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Unauthorized use of departmental credit card and other instruments to procure goods for non-work related and/or personal use	1995-96	94,257		5,503		88,754
Receiver General — Cheque Redemption Control Directorate						
Receiver General cheques including employment insurance warrants and Bank of Canada cheques	1995-96	10,075,657	9,863,368	212,289		
SOLICITOR GENERAL						
Correctional Service						
Vandalism to property and equipment	1995-96	73,691	534	222	72,799	136
Theft of canteen inventories	1995-96	33,965		5,892	28,073	
Damage following motor vehicle accidents	1995-96	65,793	10,931	1,531	53,331	
Royal Canadian Mounted Police						
Vandalism of police vehicles	1993-94	63,853	1,199		62,654	
Theft of equipment	1994-95	24,848			24,789	59
Police vehicle damages	1995-96	1,472,844	77,184		1,374,771	20,889
Damage/loss of equipment	1995-96	16,962			14,562	2,400
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism of police vehicles	1995-96	31,945 ⁽¹⁾	3,428	2,274	20,809	5,434
Theft/damage of equipment	1995-96	27,440 ⁽¹⁾			27,440	
Vandalism of building contents	1995-96	1,005 ⁽¹⁾			1,005	
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	18,273	600		23,933
Damage to pillar	1995-96	572			572	
Damage to hangar door	1995-96	455			455	
Damage to roll-up doors	1995-96	1,023			1,023	
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	22,964			46,450
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912 ⁽¹⁾	2,300 ⁽¹⁾	600		37,012
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	4,673	1,107		22,877
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1991-92	38,699	13,250	3,500		21,949
False or fraudulent claims for War Veterans Allowance benefits	1992-93	97,218 ⁽¹⁾	1,900	1,250		94,068
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890 ⁽¹⁾	2,753 ⁽¹⁾	1,634		21,503
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1994-95	63,128 ⁽¹⁾	10,900	4,400	19,243	28,585
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330		700		60,630
Fraudulent endorsement of disability pension (previously Canada Pension Commission) cheques cashed following death of payee	1993-94	102,991 ⁽¹⁾				102,991
Fraudulent endorsement of disability pension (previously Canada Pension Commission) cheques cashed following death of payee	1994-95	1,152 ⁽¹⁾	959	193		

LOSSES OF PUBLIC MONEY OR PROPERTY— UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
 PUBLIC ACCOUNTS OF CANADA— *Concluded*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension (previously Canada Pension Commission) cheques cashed following death of payee (5 cases)	1994-95	71,625	5,094	21,208	304	45,019
Fraudulent claims for Veterans Independence Program (2 cases)	1993-94	27,503	6,200	11,142	3,268	6,893
Fraudulent claim for Veterans Independence Program benefits	1995-96	1,040				1,040
Damages to Government vehicle caused by an accident.	1995-96	2,982 ⁽¹⁾		2,982		
Fraudulent endorsement of War Veterans Allowance cheques cashed following death of payee ⁽¹⁾	1992-93	2,097				2,097
Fraudulent claim for veterans travel expenses	1995-96	5,566			5,566	
		756,819,017	450,725,320	75,723,909	39,948,620	190,421,168

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.

SECTION 4

1996-97

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

	<i>Page</i>
Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1997			1996	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	5,141,407	389,369	4,752,038		4,558,595
Corporation ⁽¹⁾	1,403,953	104,894	1,299,059		1,310,892
Scientific Research Tax Credit ⁽²⁾	13,290	10,632	2,658		9,988
Non-resident	211,583	24,544	187,039		230,571
Other income tax revenues	38,287	10,720	27,567		22,613
	6,808,520	540,159	6,268,361		6,132,659
Employment insurance premiums	143,484	16,662	126,822		121,695
Excise taxes and duties—					
Goods and services tax	2,288,658	274,216	2,014,442	5	1,672,440 *
Customs import duties	105,422	12,651	92,771		107,055 *
Other excise taxes and duties	241,254	28,977	212,277		163,953
Energy taxes	140	39	101		200
	2,635,474	315,883	2,319,591	5	1,943,647
Total tax revenues receivable	9,587,478	872,704	8,714,774	5	8,198,001

(1) Included in the statement is corporate Part VII tax of \$1,611 net which is refundable when investment tax credits are earned by the corporations.

(2) Scientific Research Tax Credit (SRTC) information:

The amounts under SRTC represent "returns assessed" (\$2,658 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

(*) Amounts have been revised.

SECTION 5

1996-97

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

	<i>Page</i>
Professional and special services	5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department	391,367	49,578	628,651	8,749	9,256,365
CANADIAN HERITAGE					
Department					
Corporate Management Services					
Program	926		20,947		983,216
Canadian Identity Program	30,075		18,701		319,344
Parks Canada Program	71,099	6,093	16,375,274		302,095
	102,100	6,093	16,414,922		1,604,655
Canada Information Office	238,807				455,383
Canadian Radio-television and Telecommunications Commission					1,522,245
National Archives of Canada	27,813	2,204	169,823		222,985
National Battlefields Commission					
National Film Board	19,950				475,797
National Library	720	70	59,385		1,176,421
Public Service Commission	42,594				1,939,766
Status of Women—Office of the Co-ordinator					43,598
	431,984	8,367	16,644,130		7,440,850
CITIZENSHIP AND IMMIGRATION					
Department	199,167	132,747		40,419,757	15,041,120
Immigration and Refugee Board of Canada	136,940				499,270
	336,107	132,747		40,419,757	15,540,390
ENVIRONMENT					
Department	90,514		1,731,369	8,970	3,561,714
Canadian Environmental Assessment Agency	2,587				45,983
	93,101		1,731,369	8,970	3,607,697

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
610,813	1,568,935	3,809,548	64,381	4,442,238	30,402,183	25,193,939	76,426,747
1,767	223,017	2,107	41,019	964,916	2,544,069	3,733,947	8,515,931
143,483	5,254	63,172	886	340,854	5,848,211	4,816,816	11,586,796
225,584	1,457,508	2,855,371	7,000	1,765,911	14,582,787	19,885,556	57,534,278
370,834	1,685,779	2,920,650	48,905	3,071,681	22,975,067	28,436,319	77,637,005
243,273	2,231			3,950	246,729	373,910	1,564,283
16,500	141,238			152,191	860,480	520,256	3,212,910
386	903,276	12,000		393,578	1,727,275	2,701,157	6,160,497
18,689	196,073	7,749		1,842	110,159	17,645	352,157
6,568	177,586			307,916	1,597,558	1,513,924	4,099,299
				180,961	784,870	1,821,587	4,024,014
28,031	311,351			2,356,793	8,063,863	2,042,144	14,784,542
	7,625			35,881	1,240,008	288,139	1,615,251
684,281	3,425,159	2,940,399	48,905	6,504,793	37,606,009	37,715,081	113,449,958
1,012,418	174,060			2,589,994	14,118,824	6,138,281	79,826,368
57,520	213,679			378,092	3,706,637	1,817,448	6,809,586
1,069,938	387,739			2,968,086	17,825,461	7,955,729	86,635,954
292,299	1,081,255	28,061,080	241,354	2,138,705	35,696,055	35,234,014	108,137,329
64			25,174	25,633	1,231,341	1,381,356	2,712,138
292,363	1,081,255	28,061,080	266,528	2,164,338	36,927,396	36,615,370	110,849,467

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services \$	Collection agency services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$
FINANCE					
Department					
Financial and Economic Policies Program					350,189
Special Program					350,189
Auditor General	498,311				229,577
Canadian International Trade Tribunal	1,800				42,545
Office of the Superintendent of Financial Institutions	2,385,636				557,357
	2,885,747				1,179,668
FISHERIES AND OCEANS	2,903,834	453,140	13,069,201	132,178	14,615,965
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	749,830	46,389	3,550,982	93,694	15,042,894
Canadian International Development Agency	456,354	730	154,512	168	6,961,561
International Joint Commission	15,060				
NAFTA Secretariat, Canadian Section					
Northern Pipeline Agency					
	1,221,244	47,119	3,705,494	93,862	22,004,455
GOVERNOR GENERAL					116,271
HEALTH					
Department	279,941	7,511	152,502	147,535,052	7,147,769
Hazardous Materials Information Review Commission					2,180
Medical Research Council					
Patented Medicine Prices Review Board					41,326
	279,941	7,511	152,502	147,535,052	7,191,275
HUMAN RESOURCES DEVELOPMENT					
Department					
Corporate Services Program	7,104,609	(56,038)		103,715	8,859,122
Human Resources Investment and Insurance Program	96,673,807	23,772	12,480	19,267	23,992,153
Labour Program	26,371	312	774	37,201	912,928
Income Security Program	6,372	4,544		9,372,392	40,469,390
	103,811,159	(27,410)	13,254	9,532,575	74,233,593

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
342,024	711,715			696,772	3,328,398	1,785,931	7,215,029
619,327					10,325		629,652
961,351	711,715			696,772	3,338,723	1,785,931	7,844,681
23,565				327,421	3,553,507	1,570,265	6,202,646
				26,770	246,855	185,125	503,095
98,632	26,488			275,212	1,925,253	579,696	5,848,274
1,083,548	738,203			1,326,175	9,064,338	4,121,017	20,398,696
2,846,978	3,260,854	29,880,346	52,217	5,113,468	22,427,678	75,239,511	169,995,370
4,109,874	13,327,011		2,703,161	4,643,045	21,790,814	42,032,587	108,090,281
103,685	1,034,158			2,287,036	2,898,993	2,590,980	16,488,177
16,850				12,539	257,276	322,149	623,874
366,408				28,209	173,556	26,970	595,143
					13,258	40,034	53,292
4,596,817	14,361,169		2,703,161	6,970,829	25,133,897	45,012,720	125,850,767
				44,084	489,375	504,215	1,153,945
623,127	1,288,418	11,376,554		4,280,303	52,313,548	13,171,210	238,175,935
44,634	1,116			1,502	31,287	3,361	84,080
4,620				18,438	1,227,639	338,937	1,589,634
176,170	606	54,013		17,541	165,846	64,634	520,136
848,551	1,290,140	11,430,567		4,317,784	53,738,320	13,578,142	240,369,785
27,825	1,223,621			4,183,842	8,711,734	9,450,809	39,609,239
4,192,940	861,382			6,648,015	66,226,909	13,882,680	212,533,405
219,581	193			451,520	3,198,440	17,006,657	21,853,977
53,580	279,149			577,079	5,693,682	5,292,039	61,748,227
4,493,926	2,364,345			11,860,456	83,830,765	45,632,185	335,744,848

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal					
Canadian Centre for Occupational Health and Safety		680			111,162
	103,811,159	(26,730)	13,254	9,532,575	74,344,755

INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

Department					
Administration Program	787,640		3,469,376	4,125	2,633,564
Indian and Inuit Affairs Program	736,058	50,367	13,654,969	99,524	3,253,005
Northern Affairs Program	177,190		1,298,159	2,150	628,312
	1,700,888	50,367	18,422,504	105,799	6,514,881
Canadian Polar Commission	30,000				2,000
	1,730,888	50,367	18,422,504	105,799	6,516,881

INDUSTRY

Department					
Industry and Science Development Program	1,116,664	2,440	2,591,223	5,519	13,387,716
Services to the Marketplace Program	1,701,001	350	398,886	195	14,032,091
	2,817,665	2,790	2,990,109	5,714	27,419,807
Atlantic Canada Opportunities Agency	1,709,928				1,807,141
Canadian Space Agency	10,425		40,647,349	2,239	1,285,073
Competition Tribunal	12,240				176
Copyright Board					
Federal Office of Regional Development Quebec			42,824		128,796
National Research Council of Canada	587,655	19,082	3,521,071	101,645	1,811,737
Natural Sciences and Engineering Research Council					1,792,402
Social Sciences and Humanities Research Council	44				
Statistics Canada	32,625				3,366,277
Western Economic Diversification	2,445,812				950,668
	7,616,394	21,872	47,201,353	109,598	38,562,077

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
72,171				76,987		594,870	744,028
	255			2,055	207,538	128,092	337,940
	307		25,286	1,053	547,121		685,609
4,566,097	2,364,907		25,286	11,940,551	84,585,424	46,355,147	337,512,425
1,255	168,027		2,784	626,924	4,706,055	1,781,292	14,181,042
3,419,234	174,262	71,501	111,484	988,278	14,247,268	5,896,672	42,702,622
270,284	16,496	1,363,330	21,130	336,483	9,651,628	2,443,943	16,209,105
3,690,773	358,785	1,434,831	135,398	1,951,685	28,604,951	10,121,907	73,092,769
370				214	46,618	34,573	113,775
3,691,143	358,785	1,434,831	135,398	1,951,899	28,651,569	10,156,480	73,206,544
329,548	1,933,465	104,698		10,450,457	52,285,466	22,656,808	104,864,004
2,090,679	72,282	80,025		1,471,143	8,689,191	8,110,678	36,646,521
2,420,227	2,005,747	184,723		11,921,600	60,974,657	30,767,486	141,510,525
51,878	226,645			447,182	5,438,178	2,238,184	11,919,136
8	507,826	17,695,111	28,634	2,699,822	30,571,155	2,949,157	96,396,799
4,155				3,376	46,796	148,309	215,052
8,491				2,215	2,582	11,400	24,688
1,955	370,071			186,251	2,591,044	1,442,580	4,763,521
813,555	1,794,857	2,624,346	10,108	1,928,592	2,627,398	9,528,270	25,368,316
3,909	3,422	124,765		130,736	481,910	503,668	3,040,812
	15,857			53,054	10,049	799,174	878,178
791	1,132,938			4,146,764	28,231,838	82,502,410	119,413,643
38,197	209,292		15,690	328,512	2,236,196	1,419,132	7,643,499
3,343,166	6,266,655	20,628,945	54,432	21,848,104	133,211,803	132,309,770	411,174,169

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
JUSTICE					
Department	113,884			71,431	7,552,424
Canadian Human Rights Commission				2,450	148,035
Commissioner for Federal Judicial Affairs ..					
Federal Court of Canada			9,578		83,220
Human Rights Tribunal Panel					
Offices of the Information and Privacy Commissioners of Canada					20
Supreme Court of Canada	48,070		600	353	31,330
Tax Court of Canada					26,767
	161,954		10,178	74,234	7,841,796
NATIONAL DEFENCE		30,496	422,060,488	29,661,945	34,546,343
NATIONAL REVENUE	1,651,039		39,630	1,124,216	21,938,279
NATURAL RESOURCES					
Department	705,513	10,348	1,761,806	4,775	7,572,882
Atomic Energy Control Board			631,015	91,357	219,082
National Energy Board					
	705,513	10,348	2,392,821	96,132	7,791,964
PARLIAMENT					
The Senate			38,600	6,695	1,000
House of Commons	116,920			86,051	1,954,830
Library of Parliament					37,968
	116,920		38,600	92,746	1,993,798
PRIVY COUNCIL					
Department	58,088				2,297,366
Canadian Centre for Management Development				34,920	250,265
Canadian Intergovernmental Conference Secretariat					
Canadian Transportation Accident Investigation and Safety Board			32,733	9,300	743,329
Chief Electoral Officer	69,813	49	5,212		7,031,921
Commissioner of Official Languages	2,881				231,551
National Round Table on the Environment and the Economy					19,236

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
17,082,513	564,842			935,571	9,013,237	14,548,825	49,882,727
245,785				179,867	625,819	267,002	1,468,958
			364,206	540,526	609,286	675,269	2,189,287
	1,005,127			59,705	1,503,705	1,032,530	3,693,865
17,838			145	4,597	934,516	229,172	1,186,268
153,263	4,108			15,599	385,204	159,660	717,854
81	12,277			66,811	400,988	546,427	1,106,937
	183,619			109,161	1,769,520	1,421,119	3,510,186
17,499,480	1,769,973		364,351	1,911,837	15,242,275	18,880,004	63,756,082
3,739,607	33,099,975	2,061,702	3,210,693	41,359,471	133,322,341	110,554,352	813,647,413
5,701,774	7,090,102	7,646,294	109,122	8,005,621	12,911,676	33,645,585	99,863,338
124,734	2,075,063	5,022,680		3,309,099	39,362,485	35,527,694	95,477,079
4,149	12,840	4,821,705		505,995	645,905	569,129	7,501,177
1,826				325,705	3,933,324	602,847	4,863,702
130,709	2,087,903	9,844,385		4,140,799	43,941,714	36,699,670	107,841,958
139,077				192,657	3,269,028	733,243	4,380,300
256,485	114,169			1,482,573	3,319,852	1,362,319	8,693,199
8,213				13,630	69,644	174,113	303,568
403,775	114,169			1,688,860	6,658,524	2,269,675	13,377,067
3,526,596	820,955			271,179	3,839,701	2,408,461	13,222,346
	108,976			2,434,345	864,884	1,303,796	4,997,186
	9,556			15,575	25,228	237,330	287,689
21	15,275	400		191,999	343,941	939,403	2,276,401
204,307	295,464			95,622	2,000,968	1,790,373	11,493,729
251,271				111,084	464,663	160,326	1,221,776
				5,994	1,138,573	175,831	1,339,634

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Public Service Staff Relations Board					88,215
Security Intelligence Review Committee					
	130,782	49	37,945	44,220	10,661,883
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Real Property Services Program	990,389	142	106,233,505	73,810	6,356,697
Supply and Services Program	7,947,921	17,335	497,428	13,767	10,664,525
	8,938,310	17,477	106,730,933	87,577	17,021,222
SOLICITOR GENERAL					
Department	47,315				189,203
Correctional Service	125,610	1,525	84,037	59,716,211	6,089,774
National Parole Board					55,762
Office of the Correctional Investigator					12,574
Royal Canadian Mounted Police	488,359			28,204,451	6,533,712
Royal Canadian Mounted Police External Review Committee					42,061
Royal Canadian Mounted Police Public Complaints Commission	6,000				59,400
	667,284	1,525	84,037	87,920,662	12,982,486
TRANSPORT					
Department	388,867	83,177	44,344,795	418,916	8,766,380
Canadian Transportation Agency	53,650			7,719	67,919
Civil Aviation Tribunal					9,589
	442,517	83,177	44,344,795	426,635	8,843,888
TREASURY BOARD					
Secretariat					
Central Administration of the Public Service Program					9,852,906

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
		\$	\$	\$			
34,612			1,600	22,262	345,787	102,784	595,260
43,944	127			1,967	130,620	21,613	198,271
4,060,751	1,250,353	400	1,600	3,150,027	9,154,365	7,139,917	35,632,292
1,498,017	25,052,648	789,735	315,698	4,754,528	28,520,256	332,560,953	507,146,378
372,286	811,685		861,339	5,908,443	242,673,560	102,453,435	372,221,724
1,870,303	25,864,333	789,735	1,177,037	10,662,971	271,193,816	435,014,388	879,368,102
4,128	289,818			232,658	1,010,876	11,390,612	13,164,610
418,810	4,622,617		16,200,693	1,730,687	44,406,737	40,033,135	173,429,836
4,000	123,378			119,346	269,676	318,867	891,029
1,171	264			420	7,311	6,633	28,373
1,484,343	27,260,423	396,227	1,966,276	3,853,196	2,551,782	50,373,959	123,112,728
				850	109,035	85,678	237,624
250,293	131,143			16,839	165,085	302,020	930,780
2,162,745	32,427,643	396,227	18,166,969	5,953,996	48,520,502	102,510,904	311,794,980
1,472,946	10,177,025	2,210,166		8,689,736	61,232,958	62,440,154	200,225,120
26,497			11,125	166,535	264,675	368,974	967,094
34,184				2,654	204,359	6,174	256,960
1,533,627	10,177,025	2,210,166	11,125	8,858,925	61,701,992	62,815,302	201,449,174
15,883	32,239			862,851	7,318,430	5,162,243	23,244,552

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
VETERANS AFFAIRS					
Department					
Veterans Affairs Program	269,043		22,427	168,140,137	342,596
Veterans Review and Appeal Board Program				75	
	269,043		22,427	168,140,212	342,596
Total	134,785,128	887,043	677,330,312	485,615,119	334,193,810

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
17,408	1,094,533			1,303,237	5,955,964	9,641,246	186,786,591
2,808				30,332	15,826	123,847	172,888
20,216	1,094,533			1,333,569	5,971,790	9,765,093	186,959,479
60,772,565	150,112,049	121,134,625	26,391,205	157,521,276	1,096,000,878	1,259,214,254	4,503,958,264

SECTION 6

1996-97

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Land, Buildings and Works

CONTENTS

	<i>Page</i>
Construction or acquisition of land, buildings and works	6.2

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department	58,999	2,911,445	48,554,388	51,524,832
CANADIAN HERITAGE				
Department				
Corporate Management Services Program			6,323	6,323
Parks Canada Program	1,061,274	18,423,995	24,363,386	43,848,655
	1,061,274	18,423,995	24,369,709	43,854,978
Canada Information Office			110,000	110,000
National Battlefields Commission		173,263	526,083	699,346
	1,061,274	18,597,258	25,005,792	44,664,324
ENVIRONMENT				
Department		573,538	3,543,745	4,117,283
FISHERIES AND OCEANS.....	76,859	9,624,933	35,945,946	45,647,738
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department	10,053,629	22,875	20,785,691	30,862,195
HEALTH				
Department			10,478,496	10,478,496

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program			2,000	2,000
Indian and Inuit Affairs Program	529,798	4,316	819,623	1,353,737
Northern Affairs Program			178,785	178,785
	529,798	4,316	1,000,408	1,534,522
INDUSTRY				
Canadian Space Agency			1,189,554	1,189,554
National Research Council of Canada		3,246,406	7,145,509	10,391,915
		3,246,406	8,335,063	11,581,469
NATIONAL DEFENCE				
	663,149	20,779,012	382,635,908	404,078,069
NATIONAL REVENUE				
			13,217,688	13,217,688
NATURAL RESOURCES				
Department	944	393,259	15,707,766	16,101,969
PRIVY COUNCIL				
Canadian Transportation Accident				
Investigation and Safety Board		89,803		89,803
Chief Electoral Officer		8,703	1,994,835	2,003,538
		98,506	1,994,835	2,093,341
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program	7,470,624	103,701,365	698,056,723	809,228,712
Supply and Services Program			86,222	86,222
	7,470,624	103,701,365	698,142,945	809,314,934
SOLICITOR GENERAL				
Correctional Service		1,139,363	120,758,307	121,897,670
Royal Canadian Mounted Police	17,675	745,976	62,715,211	63,478,862
	17,675	1,885,339	183,473,518	185,376,532

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
TRANSPORT				
Department	3,665,586	22,086,238	61,610,365	87,362,189
VETERANS AFFAIRS				
Department				
Veterans Affairs Program			1,785,635	1,785,635
Total	23,598,537	183,924,490	1,512,218,189	1,719,741,216

SECTION 7

1996-97

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Machinery and Equipment

CONTENTS

	<i>Page</i>
Construction or acquisition of machinery and equipment	7.2

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	6,488,379		1,101,610
CANADIAN HERITAGE			
Department			
Corporate Management Services Program	18,842		49,093
Canadian Identity Program			11,875
Parks Canada Program	2,368,504		627,852
	2,387,346		688,820
Canada Information Office	19,972		28,487
Canadian Radio-television and Telecommunications			
Commission	21,055		4,416
National Archives of Canada	19,459		27,141
National Battlefields Commission			1,508
National Film Board			
National Library			9,285
Public Service Commission	1,060		85,495
Status of Women—Office of the Co-ordinator			20,949
	2,448,892		866,101
CITIZENSHIP AND IMMIGRATION			
Department	562,174		1,976,269
Immigration and Refugee Board of			
Canada			71,598
	562,174		2,047,867
ENVIRONMENT			
Department	1,413,324		690,057
Canadian Environmental Assessment Agency			36,195
	1,413,324		726,252

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
14,968,739	6,821,988	1,729,534	237,570	348,400	3,810,306	35,506,526
2,567,019	2,697	33,601		49,952	44,194	2,765,398
1,137,061	18,534	17,307	3,450	16,486	37,857	1,242,570
2,531,772	243,530	186,221	27,957	94,126	1,130,229	7,210,191
6,235,852	264,761	237,129	31,407	160,564	1,212,280	11,218,159
329,309		169,947		18,617	305,505	871,837
437,485		33,337		14,925		511,218
1,164,383		266,777		51,172	1,226,335	2,755,267
	12,299				8,350	22,157
845,083				9,083	1,173,461	2,027,627
1,320,586		104,947		8,485	125,736	1,569,039
2,569,703		97,632			61,937	2,815,827
154,357		7,771		3,776		186,853
13,056,758	277,060	917,540	31,407	266,622	4,113,604	21,977,984
11,541,589	170,097	693,546		268,871	963	15,213,509
3,056,576		144,811		8,572	1,303	3,282,860
14,598,165	170,097	838,357		277,443	2,266	18,496,369
18,741,054	7,877,559	925,056		557,970	2,858,119	33,063,139
106,657		1,379				144,231
18,847,711	7,877,559	926,435		557,970	2,858,119	33,207,370

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
		\$	\$
FINANCE			
Department			
Financial and Economic Policies Program			59,744
Auditor General	22,226		135,467
Canadian International Trade Tribunal			4,577
Office of the Superintendent of Financial Institutions			1,054
	22,226		200,842
FISHERIES AND OCEANS.....	31,582,847		2,305,637
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	2,981,720		8,673,001
Canadian International Development Agency			
International Joint Commission			
NAFTA Secretariat, Canadian Section			
Northern Pipeline Agency			
	2,981,720		8,673,001
GOVERNOR GENERAL.....	43,186		
HEALTH			
Department	1,458,055		371,113
Hazardous Materials Information Review Commission			
Medical Research Council	22,053		1,548
Patented Medicine Prices Review Board			
	1,480,108		372,661

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
2,021,911		411,013		17,573		2,510,241
444,996		110,031		6,834		719,554
225,187		3,207				232,971
788,905		340,984		33,868		1,164,811
3,480,999		865,235		58,275		4,627,577
16,142,884	15,199,389	1,307,737	224,175	1,764,344	9,528,051	78,055,064
18,218,109	2,550,563	9,566,840		2,661,966	3,454,928	48,107,127
2,146,828		44,218		703,354		2,894,400
86,989		2,783		93,150		182,922
25,208		368				25,576
				1,269		1,269
20,477,134	2,550,563	9,614,209		3,459,739	3,454,928	51,211,294
57,994				2,575	5,481	109,236
7,196,598	2,884,481	4,354,044	18,498	3,107,607	1,321,899	20,712,295
		268		2,925		3,193
47,067		4,203				74,871
29,001		876		5,847		35,724
7,272,666	2,884,481	4,359,391	18,498	3,116,379	1,321,899	20,826,083

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT			
Department			
Corporate Services Program	625,333		2,085,036
Human Resources Investment and Insurance Program	547,848		4,717,790
Labour Program	68,424		34,662
Income Security Program	431		62,056
	1,242,036		6,899,544
Canada Labour Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			5,055
Canadian Centre for Occupational Health and Safety			
	1,242,036		6,904,599
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	24,526		72,751
Indian and Inuit Affairs Program	161,672		157,456
Northern Affairs Program	433,874		956,245
	620,072		1,186,452
Canadian Polar Commission			
	620,072		1,186,452
INDUSTRY			
Department			
Industry and Science Development Program	257,745		1,635,571
Services to the Marketplace Program	551,010		342,292
	808,755		1,977,863
Atlantic Canada Opportunities Agency	67,803		34,483
Canadian Space Agency			442,176
Competition Tribunal			
Copyright Board			
Federal Office of Regional Development—Quebec	41,674		5,908
National Research Council of Canada	123,642		926,156
Natural Sciences and Engineering Research Council			2,599
Social Sciences and Humanities Research Council			92,106
Statistics Canada	56,806		44,504
Western Economic Diversification	40,760		29,920
	1,139,440		3,555,715

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
21,026,333	71,567	2,531,882		473,293	415,567	27,229,011
48,704,869	81,405	2,735,641		2,082,334	2,251,174	61,121,061
1,359,366		55,024		20,459	5,079	1,543,014
2,650,613	13,290	652,966		201,137	118,751	3,699,244
73,741,181	166,262	5,975,513		2,777,223	2,790,571	93,592,330
15,152		15,711		112,418		143,281
40,737				28,197	6,566	80,555
92,856		5,200			2,200	100,256
73,889,926	166,262	5,996,424		2,917,838	2,799,337	93,916,422
2,064,772	18,231	173,226		60,826	16,133	2,430,465
2,273,146		172,393		259,180	153,920	3,177,767
1,194,159	147,502	113,109		171,553	76,024	3,092,466
5,532,077	165,733	458,728		491,559	246,077	8,700,698
		783				783
5,532,077	165,733	459,511		491,559	246,077	8,701,481
11,789,525	1,609,819	1,082,491		260,111	982,474	17,617,736
8,604,179	2,091,452	334,684		142,005	640,196	12,705,818
20,393,704	3,701,271	1,417,175		402,116	1,622,670	30,323,554
1,227,838		89,681			104,417	1,524,222
4,669,214	79,053,509	229,367		23,075	967,864	85,385,205
2,577						2,577
6,465						6,465
1,242,355		60,482		15,647	2,590	1,368,656
14,405,783	21,073,258	880,613	414,854	25,598	1,260,111	39,110,015
395,817		21,016			7,953	427,385
84,243		30,059				206,408
4,166,011		176,368	7,243	23,340,242	1,258,443	29,049,617
957,297		43,223		21,315	2,498	1,095,013
47,551,304	103,828,038	2,947,984	422,097	23,827,993	5,226,546	188,499,117

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
JUSTICE			
Department			61,218
Canadian Human Rights Commission			5,412
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	22,228		168,160
Human Rights Tribunal Panel			
Offices of the Information and Privacy Commissioners of Canada			2,215
Supreme Court of Canada			
Tax Court of Canada			
	22,228		237,005
NATIONAL DEFENCE	879,181,762	233,049,378	315,122,120
NATIONAL REVENUE	1,636,939		3,022,529
NATURAL RESOURCES			
Department	865,142		1,863,053
Atomic Energy Control Board			56,134
National Energy Board			
	865,142		1,919,187
PARLIAMENT			
The Senate	25,112		
House of Commons			673,312
Library of Parliament			
	25,112		673,312
PRIVY COUNCIL			
Department	44,013		229,295
Canadian Centre for Management Development			6,195
Canadian Intergovernmental Conference Secretariat			
Canadian Transportation Accident Investigation and Safety Board	62,935		93,345
Chief Electoral Officer	21,724		
Commissioner of Official Languages			
National Round Table on the Environment and the Economy ..			2,980
Public Service Staff Relations Board			
Security Intelligence Review Committee			
	128,672		331,815

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
6,005,007		421,815		274,907		6,762,947
429,711		32,444		58,231		525,798
141,617		6,182		36,164		183,963
855,097		221,733		812	6,500	1,274,530
11,572		270		7,529		19,371
21,734		6,185				30,134
313,455		25,461		23,319	8,210	370,445
461,127		30,530			4,034	495,691
8,239,320		744,620		400,962	18,744	9,662,879
183,145,159	168,936,341	8,427,726	811,926	1,752,727	52,170,617	1,842,597,756
50,865,934	889,107	4,349,200		1,228,092	2,934,966	64,926,767
20,423,305	7,007,598	1,056,996	211,979	235,029	1,152,677	32,815,779
1,287,937	152,270	114,601		21,164		1,632,106
587,233		5,310		20,549		613,092
22,298,475	7,159,868	1,176,907	211,979	276,742	1,152,677	35,060,977
1,033,255		535,085		945,873		2,539,325
3,665,639		279,437		438,618		5,057,006
35,661		9,082		20,353	198,689	263,785
4,734,555		823,604		1,404,844	198,689	7,860,116
2,109,522	81,462	41,768		2,553	59,118	2,567,731
209,290		8,868		4,995	18,628	247,976
187,321		4,618				191,939
782,130	1,100	6,016		10,435	246,365	1,202,326
2,333,429		316,708				2,671,861
170,516		1,803				172,319
38,369		1,144				42,493
162,711						162,711
81,324						81,324
6,074,612	82,562	380,925		17,983	324,111	7,340,680

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Real Property Services Program	141,662		146,997
Supply and Services Program	394,838		3,740,114
	536,500		3,887,111
SOLICITOR GENERAL			
Department	23,110		39,024
Correctional Service	2,773,523		10,463,956
National Parole Board			28,740
Office of the Correctional Investigator			
Royal Canadian Mounted Police	42,536,929		8,165,799
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	45,333,562		18,697,519
TRANSPORT			
Department	12,893,508		2,217,705
Civil Aviation Tribunal			
Canadian Transportation Agency	19,972		14,487
	12,913,480		2,232,192
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program	24,883		51,203

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
5,132,248	710,308	5,538,856	52,961	185,801	9,392,287	21,301,120
34,340,824		1,024,764		569,451	1,018,158	41,088,149
39,473,072	710,308	6,563,620	52,961	755,252	10,410,445	62,389,269
624,816		26,916		1,791	19,914	735,571
15,648,198		3,440,035	132,743		8,917,959	41,376,414
256,410		5,827		11,771	68,081	370,829
2,747						2,747
34,111,934	5,058,700	4,057,054	88,663	135,156	3,121,118	97,275,353
13,496						13,496
50,657,601	5,058,700	7,529,832	221,406	148,718	12,127,072	139,774,410
5,909,018	41,950,672	6,380,490	163,698	2,530,219	3,193,458	75,238,768
548,171		(262)				582,368
6,457,189	41,950,672	6,380,228	163,698	2,530,219	3,193,458	75,821,136
7,429,432		161,901		2,863		7,670,282

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	84,521		381,250
Veterans Review and Appeal Board Program	1,545		
	84,521		382,795
Total	990,777,205	233,049,378	374,497,525

⁽¹⁾ This category includes ships and boats, \$350,486,355; aircraft, \$311,725,726; military road motor vehicles, \$225,373,477; non-military road motor vehicles, \$92,285,050; and, miscellaneous vehicles, \$10,906,597.

⁽²⁾ This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,398,316	28,355	552,425		31,784	344,422	5,821,073
197,864		88,723				288,132
4,596,180	28,355	641,148		31,784	344,422	6,109,205
619,847,886	364,757,083	67,142,068	2,395,717	45,639,323	116,241,815	2,814,348,000

SECTION 8

1996-97

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

	<i>Page</i>
Transfer payments.....	8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

TRANSFER PAYMENTS

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
AGRICULTURE AND AGRI-FOOD				
Department	1,444,939,381	108,271,812	12,870,958	
CANADIAN HERITAGE				
Department				
Canadian Identity Program	108,874,735	141,396,889	24,283,949	
Parks Canada Program	37,500	133,552		
	108,912,235	141,530,441	24,283,949	
National Archives of Canada		1,984,000		
National Film Board	75,500	205,658		
National Library		11,000		
Status of Women—Office of the Co-ordinator		8,135,200		
	108,987,735	151,866,299	24,283,949	
CITIZENSHIP AND IMMIGRATION				
Department	33,961,982	109,481,678		
ENVIRONMENT				
Department	8,223,753	19,890,270	5,993,098	
Canadian Environmental Assessment Agency	407,920			
	8,631,673	19,890,270	5,993,098	
FINANCE				
Department				
Financial and Economic Policies Program				
Federal-Provincial Transfer Payments Program				
Special Program				
Auditor General		374,518		
		374,518		
FISHERIES AND OCEANS	147,062,420	10,680,610	2,173,286	

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,

- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
257,757,353	13,409,270	726,288	1,763,458	1,839,738,520
253,772,063		750,456	50,000	529,128,092
11,682,160	75,000	132,707		12,060,919
265,454,223	75,000	883,163	50,000	541,189,011
				1,984,000
		55,076		281,158
			29,800	66,076
				8,165,000
265,454,223	75,000	938,239	79,800	551,685,245
153,275,000		2,203,310		298,921,970
4,188,833		5,932,924	4,173,448	48,402,326
				407,920
4,188,833		5,932,924	4,173,448	48,810,246
22,408,791,208		566,713,135		566,713,135
	961,000,000			22,408,791,208
22,408,791,208	961,000,000	566,713,135		961,000,000
				23,936,504,343
				374,518
22,408,791,208	961,000,000	566,713,135		23,936,878,861
		53,000		159,969,316

TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department	1,766,162	49,829,404		
Canadian International Development Agency				
	1,766,162	49,829,404		
GOVERNOR GENERAL	257,371			
HEALTH				
Department	458,145,794	177,621,195		
Medical Research Council	228,330,062	5,424,909		
	686,475,856	183,046,104		
HUMAN RESOURCES DEVELOPMENT				
Department				
Human Resources Investment and Insurance Program	1,152,380,025	268,268,969	75,400,378	
Labour Program	4,081	2,519,128		
Income Security Program	21,610,042,703			
	22,762,426,809	270,788,097	75,400,378	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program	458,000			
Indian and Inuit Affairs Program	2,965,946,698	390,882,224		
Northern Affairs Program	21,012,566	882,915		
	2,987,417,264	391,765,139		
Canadian Polar Commission		18,000		
	2,987,417,264	391,783,139		
INDUSTRY				
Department				
Industry and Science Development Program	28,481,845	35,825,549	125,055,119	119,754,875
Services to the Marketplace Program		1,045,000	43,915,705	
	28,481,845	36,870,549	168,970,824	119,754,875
Atlantic Canada Opportunities Agency	16,435,004	40,515,681	32,562,999	60,332,674
Canadian Space Agency	160,637	533,756		
Federal Office of Regional Development—Quebec	3,925	40,419,692	115,470,570	27,083,357
National Research Council of Canada		51,394,538	59,571,681	
Natural Sciences and Engineering Research Council	434,678,141			
Social Sciences and Humanities Research Council	28,427,304	55,351,396		
Statistics Canada		885,038		
Western Economic Diversification		53,807,709	27,234,629	38,276,472
	508,186,856	279,778,359	403,810,703	245,447,378

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
	6,932,987	274,416,760 1,671,641,682	47,679,700	332,945,313 1,719,321,382
	6,932,987	1,946,058,442	47,679,700	2,052,266,695
				257,371
(94,019,198)		2,137,938		543,885,729 233,754,971
(94,019,198)		2,137,938		777,640,700
626,096,245 15,080	63,773,310			2,185,918,927 2,538,289 21,610,042,703
626,111,325	63,773,310			23,798,499,919
467,692,543 41,786,368 509,478,911	2,175,129 2,175,129		6,176,450 424,200 6,600,650	458,000 3,832,873,044 64,106,049 3,897,437,093 18,000
509,478,911	2,175,129		6,600,650	3,897,455,093
689,909 689,909 104,788,072 224,102	161,864,635 161,864,635 2,981,972 168,870,836 4,199,359	6,184,464 6,184,464 31,866,612 10,778,478 13,660	2,123,062 2,123,062 6,112,938 206,699 3,642,382 3,433,596 58,858 16,814,312	479,979,458 44,960,705 524,940,163 263,729,340 32,767,704 355,714,864 129,377,652 434,736,999 83,778,700 898,698 267,081,668
130,948,546				
236,650,629	337,916,802	48,843,214	32,391,847	2,093,025,788

TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
JUSTICE				
Department	1,240,777	2,805,099		
Commissioner for Federal Judicial Affairs	39,600,826			
Supreme Court of Canada	1,106,721			
	41,948,324	2,805,099		
NATIONAL DEFENCE				
Department	17,865,313	7,594,405	82,590	
NATIONAL REVENUE	42,100,193			
NATURAL RESOURCES				
Department	1,073,376	31,436,956	10,106,055	2,175,643
Atomic Energy Control Board		649,751		
	1,073,376	32,086,707	10,106,055	2,175,643
PARLIAMENT				
The Senate	218,291			
House of Commons				
	218,291			
PRIVY COUNCIL				
Department		1,396,000		
Canadian Centre for Management Development		149,000		
Chief Electoral Officer		74,300		
		1,619,300		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program	6,182	20,011,215		
SOLICITOR GENERAL				
Department		30,320,146		
Correctional Service		1,144,178		
Royal Canadian Mounted Police	37,798,625	265,138		
	37,798,625	31,729,462		

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
248,919,655		223,420		253,188,951
				39,600,826
				1,106,721
248,919,655		223,420		293,896,498
157,669,443	1,343,466	123,569,235		308,124,452
94,865,275				136,965,468
33,303,274	41,521	1,623,310	48,576	79,808,711
				649,751
33,303,274	41,521	1,623,310	48,576	80,458,462
		262,558		480,849
		322,005	294,184	616,189
		584,563	294,184	1,097,038
				1,396,000
				149,000
				74,300
				1,619,300
	439,195,161			459,212,558
9,811,060	115,000			40,246,206
	1,465,782		102,398	2,712,358
		1,900		38,065,663
9,811,060	1,580,782	1,900	102,398	81,024,227

TRANSFER PAYMENTS—*Concluded*

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
TRANSPORT				
Department		340,632,940	12,678,798	2,066,377
Canadian Transportation Agency.....		4,000	2,914,212	
		340,636,940	15,593,010	2,066,377
TREASURY BOARD				
Secretariat				
Central Administration of the Public Service Program		333,000		
Employer Contributions to Insurance Plans Program	315,536			
	315,536	333,000		
VETERANS AFFAIRS				
Department				
Veterans Affairs Program	1,352,110,398	9,251,654		
Total	30,183,549,747	2,021,858,072	550,314,027	249,689,398

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
338,283,832	16,387,146	196,075		710,245,168
				2,918,212
338,283,832	16,387,146	196,075		713,163,380
				333,000
				315,536
				648,536
7,407,641		58,989		1,368,828,682
25,257,948,464	1,843,830,574	2,699,863,982	93,134,061	62,900,188,325

SECTION 9

1996-97

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

	<i>Page</i>
Public debt charges.....	9.2

PUBLIC DEBT CHARGES

Public debt charges include:

— the interest on unmatured debt and on pension and other accounts;

— the amortization of premiums, discounts and commissions on unmatured debt; and,
— the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96 (matured September 15, 1996).....	3		752,869
T 15—1956-96/98 (conversion loan).....	3.75	197,045,000	7,372,823
J 2—1976/78-2001.....	9.5	1,232,750,000	116,725,322
J 7—1977-2002.....	8.75	213,000,000	18,061,882
J 9—1977/78-97.....	9.25	876,000,000	80,798,295
J 13—1977-99.....	9	527,500,000	46,683,907
J 18—1978-2003.....	9.5	670,500,000	63,011,411
J 22—1978-2000.....	9.75	500,000,000	48,643,808
J 24—1979-2004.....	10.25	2,200,000,000	221,391,549
J 25—1979-2002.....	10	1,850,000,000	184,486,081
J 30—1979/87-2004.....	10.5	875,000,000	91,623,288
J 34—1979/80/83-2002.....	11.25	1,625,000,000	182,414,278
J 35—1980/83-2003.....	11.75	2,700,000,000	316,365,248
J 39—1980/81/82-2000.....	13.75	1,050,000,000	144,392,292
J 42—1980/81-2001.....	13	1,325,000,000	171,782,303
J 53—1980-99.....	13.5	400,000,000	53,800,437
J 66—1981-2001.....	15.75	425,000,000	66,783,673
J 70—1981-2000.....	15	175,000,000	26,195,767
J 79—1982-2002.....	15.5	350,000,000	54,256,497
H 6—1983/85-2005.....	12.25	1,375,000,000	168,475,326
H 9—1983/84-2005.....	12	1,775,000,000	213,047,833
H 18—1984/85-2006.....	12.5	975,000,000	121,902,369
H 22—1984-2004.....	13.5	550,000,000	74,080,479
H 26—1984-2006.....	14	1,025,000,000	143,106,849
H 30—1984-2007.....	13.75	325,000,000	44,697,535
H 36—1984-2007.....	13	700,000,000	90,750,685
H 41—1984-2008.....	12.75	750,000,000	95,646,474
H 52—1985-2008.....	11.75	725,000,000	84,954,110
H 58—1985-2009.....	11.5	400,000,000	46,010,330
H 63—1985/88-2009.....	10.75	1,300,000,000	139,367,123
H 68—1985/87-2009.....	11	925,000,000	101,517,694
H 74—1985/87/88/89-2008.....	10	3,450,000,000	344,212,329
H 79—1986-2010.....	9.75	325,000,000	31,694,616
H 80—1986/87/88/89-96 (matured May 1, 1996).....	9.25		26,144,352
H 81—1986/87/89/90-2010.....	9.5	2,975,000,000	281,979,737
H 84—1986/87-96 (matured June 1, 1996).....	8.75		32,195,991
H 85—1986-2010.....	8.75	325,000,000	28,359,589
H 87—1986/87/88-2011.....	9	1,975,000,000	177,789,917
H 97—1987/91-97 (matured March 1, 1997).....	8.25		248,524,614
H 98—1987-2011.....	8.5	750,000,000	63,604,452
A 8—1987/88/90/91-97.....	9.75	2,775,000,000	261,575,715
A 10—1987/89/90-98.....	10.75	2,225,000,000	239,216,147
A 17—1988/89/91-98.....	9.5	3,100,000,000	285,982,654
A 18—1988/89-98.....	10.25	2,275,000,000	225,837,662
A 23—1989/90/91-2014.....	10.25	3,150,000,000	322,913,671
A 27—1989-99.....	9.25	2,825,000,000	260,715,896

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
A 30—1990-2000	9.75	1,575,000,000	153,177,416
A 32—1990-2000	10.5	2,900,000,000	303,870,896
A 33—1990-2000	11.5	1,200,000,000	138,030,990
A 34—1990-2015	11.25	2,350,000,000	263,771,404
A 37—1990/91-2001	10.5	3,175,000,000	333,449,865
A 39—1990/91-2021	10.5	1,800,000,000	189,022,636
A 40—1991-2001	9.75	3,550,000,000	330,070,255
A 42—1991-96 (matured October 1, 1996)	9.25		159,056,049
A 43—1991-2021	9.75	4,650,000,000	452,339,897
A 45—1991-2001	9.75	3,850,000,000	374,517,979
A 47—1991/92-2002	8.5	5,450,000,000	461,980,822
A 49—1991/92-2022	9.25	2,550,000,000	235,336,473
A 50—1992-97	7.5	4,200,000,000	262,116,675
A 55—1992/93/94-2023	8	8,200,000,000	654,502,283
A 56—1992/93-98	6.25	6,600,000,000	349,119,815
A 57—1992/93-2003	7.25	6,900,000,000	499,107,877
A 59—1993-96 (matured August 1, 1996)	6.5		83,683,060
A 60—1993-98	6.5	6,800,000,000	439,833,172
A 61—1993-2003	7.5	8,800,000,000	658,493,151
A 70—1993/94-99	5.75	6,700,000,000	358,613,819
A 72—1994-2004	6.5	7,900,000,000	512,327,626
A 73—1994-99	7.75	8,500,000,000	653,525,241
A 74—1994-96 (matured September 15, 1996)	7.75		180,346,311
A 75—1994/95-2004	9	7,700,000,000	691,417,808
A 76—1994/95-2025	9	8,900,000,000	799,171,233
A 77—1994/95-2000	8.5	6,500,000,000	538,564,975
A 78—1994/95-97 (matured March 15, 1997)	8		367,213,115
A 79—1995-2005	8.75	8,000,000,000	690,744,696
A 80—1995-98	8	5,100,000,000	406,976,870
A 81—1995-2000	7.5	7,600,000,000	570,128,004
A 82—1995-97	7	5,400,000,000	378,045,273
L 25—1991/92/93/94/95-2021	4.25	5,622,781,837	236,467,878
L 26—1995/96/97-2026	4.25	2,415,285,554	58,285,472
M 1—1990-2019	10.186	8,436,324	1,601,458
VR 22—1995/96-2001	7.5	9,400,000,000	705,158,320
VT 87—1995/96-98	6	5,700,000,000	342,040,961
VU 50—1996-2006	7	9,100,000,000	553,181,250
VV 34—1996-99	6.5	5,600,000,000	301,172,603
VW 17—1996/97-2027	8	5,800,000,000	254,043,746
VX 99—1996-2001	7	10,600,000,000	461,507,509
VZ 48—1996-98	6.25	6,000,000,000	249,657,534
WB 60—1996/97-2007	7.25	7,100,000,000	170,189,883
WC 44—1996/97-2000	5.5	5,500,000,000	100,973,973
WD 27—1996/97-99	4	6,000,000,000	39,123,288
WE 00—1997-2002	5.5	2,700,000,000	12,205,479
		282,563,298,715	22,024,010,919
Less: Government's holdings		65,385,000	
		282,497,913,715	22,024,010,919
Payable in foreign currencies—			
United States dollars ⁽¹⁾ —			
1994-97	6.5	2,768,800,000	178,664,634
1994-99	Floating	2,768,800,000	143,731,310
1995-2000	6.5	2,076,600,000	132,520,754
1996-2001	6.5	1,384,400,000	73,555,372
1995-2005	6.375	2,076,600,000	129,930,389
1996-2006	6.75	1,384,400,000	54,216,825
		12,459,600,000	712,619,284
		294,957,513,715	22,736,630,203

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
Interest on Canada savings bonds—			
S 42—1987-97	6.75-7.5	3,372,894,550	341,938,311
S 43—1988-98	6.75-7.5	3,211,891,487	304,252,134
S 44—1989-2001	6.75-7.5	2,557,287,400	225,393,949
S 45—1990-2002	6.75-7.5	2,322,969,000	194,078,092
S 46—1991-2003	6.75-7.5	3,341,114,100	267,510,178
S 47—1992-2004	6.75-7.5	3,867,987,800	300,824,447
S 48—1993-2005	6.75-7.5	2,385,658,600	183,931,859
S 49—1994-2006	6.75-7.5	4,016,529,000	309,264,210
S 50—1995-2007	5.25-6	2,985,104,852	191,755,025
S 51—1996-2008	3	5,431,755,876	61,095,152
		33,493,192,665	2,380,043,357
Less: Government's holdings		1,022,772,642	
		32,470,420,023	2,380,043,357
Interest on bonds for Canada Pension Plan	various	3,467,583,000⁽²⁾	366,556,853
Interest on Canada notes	various	2,121,108,460	105,824,484
Total interest on unmatured debt		333,016,625,198	25,589,054,897
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1995-96 issues			1,518,592,652
Amortization of discounts on 1996-97 issues		135,400,000,000	5,502,482,771
		135,400,000,000	7,021,075,423
Amortization of discounts and premiums on marketable bonds			300,960,002
Amortization of discounts on Canada bills—			
Amortization of discounts on 1995-96 issues			67,562,820
Amortization of discounts on 1996-97 issues		8,435,635,124	303,610,242
		8,435,635,124	371,173,062
Amortization of commissions and remunerations on Canada savings bonds			41,217,335
Total amortization of premiums, discounts and commissions on unmatured debt		143,835,635,124	7,734,425,822
Servicing costs and costs of issuing new borrowings			49,593,934
Total public debt charges related to unmatured debt		476,852,260,322	33,373,074,653
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	70,313,703,283	6,562,571,170
Canadian Forces Superannuation Account	various	39,746,849,655	3,733,960,211
Royal Canadian Mounted Police Superannuation Account	various	8,260,502,596	764,039,487
Members of Parliament Retiring Allowances Account	various	258,105,826	25,029,451
Members of Parliament Retirement Compensation Arrangements Account	various	29,758,940	2,853,534
Retirement Compensation Arrangements Account	various	463,940,735	45,631,662
Supplementary Retirement Benefits Account	various	53,574,790	2,980,354
		119,126,435,825	11,137,065,869
Allowance for pension adjustments		4,922,000,000	
		114,204,435,825	11,137,065,869
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	3,718,314,101	177,785,823
Government Annuities Account	various	609,660,950	42,332,117
Confederation Bridge		822,691,000	
Deposit accounts—			
General security deposit	various	170,000	5,624
St. Lawrence Seaway Authority	various	13,000,000	1,073,722
Contractors' security deposits	various	17,653,894	724,645
Non-interest bearing accounts		136,559,000	
		167,382,894	1,803,991

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
Trust accounts—			
Halifax 1917 explosion pension account	various	296,963	11,680
Indian band funds	various	925,884,902	65,579,522
Indian estate accounts	various	6,986,816	423,020
Indian savings accounts	various	139,194,751	10,437,415
Sir William Stephenson Academy—			
Scholastic awards	various	34,514	1,060
Inmates' trust fund	various	8,270,710	31,321
Royal Canadian Mounted Police—Benefit trust fund	various	2,545,936	81,670
Administered trust accounts	various	8,919,983	242,103
Estates fund	various	516,991	7,953
Veterans administration and welfare trust fund	various	1,956,397	27,733
Non-interest bearing accounts		240,113	
		1,094,848,076	76,843,477
Insurance and death benefit accounts—			
Insurance company liquidation	various	38,097,873	446,009
Regular forces death benefit account	various	172,073,804	16,622,721
Public Service death benefit account	various	1,343,318,410	124,806,807
Non-interest bearing accounts		24,021,886	
		1,577,511,973	141,875,537
Pension accounts—			
Annuities agents' pension account	various	19,362	349
Royal Canadian Mounted Police—			
Dependants' pension fund	various	27,572,681	2,624,931
		27,592,043	2,625,280
Other specified purpose accounts—			
Crops Sector Companion Program—Saskatchewan	various	109,540,268	2,467,302
Net Income Stabilization Account	various	1,190,702,185	37,480,256
Shared-cost agreements—Research—Agriculture	various	11,102,002	194,002
Commodity Industry Development Fund— Province	various	9,155,181	1,012,672
Mackenzie King trust account	various	286,565	16,290
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽³⁾
Petro-Canada Limited—Cash reserve	various	2,808,888	87,990
Paris air show	various		247
Dyskinesia and torticollis research	various	84,164	2,878
Indian compensation funds	various	222,340	
Indian moneys suspense account	various	23,781,719	1,444,672
1924 Ontario lands agreement	various		25,041
Natural Sciences and Engineering Research Council—			
Trust fund	various	1,044,457	32,488
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	257,288	9,177
Trust fund	various	24,136	412
Federal Court special account	various	23,062,599	530,074
Army benevolent fund	various	102,679	21,473
Non-interest bearing accounts		107,178,504	
		1,482,030,746	43,458,863
		123,704,467,608	11,623,790,957
Other accounts—			
Interest on currency swap transactions	Floating	31,304,839	(306,814)
Special drawing rights allocations	various	⁽⁴⁾	59,475,508
		31,304,839	59,168,694
Total public debt charges related to pension and other accounts		123,735,772,447	11,682,959,651

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	6,493,652,588	108,418,007
Agricultural Commodities Stabilization Accounts (net)	various	19,483,821	1,179,983
Crops Sector Companion Program	various	111,511,975	2,511,975
National Battlefields Commission—Trust fund	various	592,446	11,689
Donations for Research	various	4,287,651	86,248
Claudia de Hueck trust fund	various	392,562	13,583
Ship-Source Oil Pollution Fund	various	260,637,469	15,484,807
Non-interest bearing accounts		(1,046,850,525)	
		5,843,707,987	127,706,292
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		(5,843,707,987)	
Total public debt charges related to consolidated specified purpose accounts			127,706,292
TOTAL PUBLIC DEBT CHARGES.....		600,588,032,769	45,183,740,596

(1) Converted to \$1 US = \$1.3844 Cdn.

(2) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(3) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(4) No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1996-97

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

Payments of claims against the Crown.....	10.2
Ex gratia payments.....	10.15
Court awards.....	10.24

PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount

at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department		Motor vehicle accident—	
Compensation for crop research losses—		Schwartz D L in trust for Moar RD	14,378
APPTTEQ and Distribution Proplant Inc	25,000	Anthony, Robinson & Kozyra in trust	
Compensation for the termination of employment—		for Augustyn JP	15,000
Name withheld ⁽¹⁾	107,122	Edwards W	2,200
Accident involving a Crown vehicle—		McLaws P	1,000
Stevenson J	10,000	Birkette L R in trust for Zapp (et al)	1,108,239
Compensation for work related accident—		Negligence claim—	
Massicotte T	2,500	Kurdar Holdings Litigation	12,500
Compensation for slaughtered animals—		Num Ti Jah Lodge	15,000
Faubert Vinet L	6,212	Personal injury claims—	
Motor vehicle accident involving a Crown vehicle—		Ouellette Turner Caste in trust for Klementis P	10,000
Alberta Motor Association for Smith E	1,279	Ouellette Turner Caste in trust for Jacobson EL	10,000
Bareman C	5,327	Kennedy and Sullivan	11,460
Dixon S	5,000	Scott V	2,010
Zurich Canada	3,407	Boating accident—	
Out-of-court settlement of employment related claim—		Finlayson C	1,365
Simmons B	10,000	Settlement for costs incurred during construction	
Settlement of claims under the		at Dam 2 on Trent-Severn Waterway—	
Canadian Human Rights Act—		Gaffney Quebec Ltee	322,464
Christian N	1,100	Settlement re personal injuries—	
Bast M	15,200	Oynon J	25,000
Compensation for death of bull on		Accident involving a Crown vehicle—	
Crown land—		Callow G	\$ 4,526
Froese B	2,500	Anderson Associates	11,243
Compensation for crop damage—			15,769
Getz R	3,435	McCollum R	3,213
Claims under \$1,000 (13)	4,063	Municipal Insurance Association	4,250
	202,145	Commercial Union Assurance Co of Canada	1,960
		Compensation for problems incurred during the	
CANADIAN HERITAGE		construction of the Îles de Mingan Research Station—	
Department		Îles de Mingan Research Station	5,498
CORPORATE MANAGEMENT		Compensation for broken boat—	
SERVICES PROGRAM		Cholette L and Raymond B	3,539
Damage claims—		Accident on bike path—	
Lamontagne Law Office in trust for Couilloneur P	5,000	Turcotte R	13,150
Wrongful dismissal—		Compensation for digging works—	
Demuth V	2,000	Barrière D	\$ 10,000
	7,000	D'Avignon M	3,426
			13,426
CANADIAN IDENTITY PROGRAM		Loss of canoe used in rescue during	
Complaint under the		Hurricane Hortense—	
Canadian Human Rights Act—		MacKenzie M	3,000
West K	5,000	Claims under \$1,000 (24)	5,177
			1,685,126
PARKS CANADA PROGRAM			1,697,126
Damages to personal property—			
Liberty Mutual Insurance Co & Ho M	1,528		
Pringle, Renouf & Assoc in trust for Bowen M	64,000		

**PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS 10.3**

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of claim for inability to operate a business—		HUMAN RESOURCES DEVELOPMENT	
Grenon J in trust for Leblanc L	8,580	Department	
Grenon J in trust for Noël P	12,430	CORPORATE SERVICES	
Lirette B in trust for Bélsisle M	2,000	PROGRAM	
Michele M Murphy & Associates in trust for Prince Edward Monitoring Company	150,000	Settlement of an accident injury claim involving a Crown vehicle—	
Settlement of personal injury claim—		Randy Minuk in trust for Wright A.	16,000
Murphy, Murphy, & Mollins in trust for Russel M	60,000	Settlement of an accident claim involving a Crown vehicle—	
Settlement of claim for damage to fishing vessel—		Insurance Corp. of British Columbia for Barton H T	4,680
Clyde A Paul & Associates in trust for Swinemar G	6,000	Claims under \$1,000 (4)	1,223
Settlement of claim for damages to private property—			21,903
Mullen Fortier in trust for Hewitt A.	193,000	HUMAN RESOURCES INVESTMENT AND	
Theft of two Jet-Skis—		INSURANCE PROGRAM	
Moto de l'Île	14,178	Settlement of a Charter of Rights complaint—	
Canadian Human Rights Tribunal Award—		Lamore L	26,000
Andrews A	39,760	Payment for damages to a rented vehicle—	
Claims under \$1,000 (32)	14,518	Budget Rent-A-Car	1,065
	1,086,266	Accidents involving Crown vehicles—	
		Torma F.	2,250
		Insurance Corp. of British Columbia	\$ 1,597
		Wong J.	2,219
		Wong K.	2,419
		Claims under \$1,000 (3)	1,029
			36,579
FOREIGN AFFAIRS AND INTERNATIONAL		INCOME SECURITY	
TRADE		PROGRAM	
Department		Settlement of a complaint regarding language of work—	
Accident involving a Crown vehicle—		Lavigne R	3,000
Salamony M.	1,179	Canadian Centre for Occupational Health and Safety	
Claim settlement of potential legal liability—		Wrongful dismissal—	
Udell J	2,780	Name withheld ⁽¹⁾	80,000
Compensation for hospital expenses—			141,482
Pyziak M	3,358		
Compensation for loss of pension—			
James L	4,368		
Compensation for loss of personal property—			
Fenton G	2,100		
Claims under \$1,000 (225)	7,625		
	21,410		
		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
		Department	
HEALTH		ADMINISTRATION PROGRAM	
Department		Payment of compensation under the Canadian Human Rights Act—	
Accident involving Crown vehicle—		Horn K-T	40,200
Manitoba Public Insurance Corp	4,874	Settlement due to incomplete advice provided on long term disability insurance & superannation benefits—	
Employment related compensation for damages—		Miller W	10,000
Creamer R	2,514		50,200
Chandler Dr S	42,320	INDIAN AND INUIT AFFAIRS PROGRAM	
Joshi Dr N N	90,052	Settlement of claims—	
Planetta K	30,000	Macpherson, Leslie and Tyerman in trust	
Gegg Dr J	40,996	Description of claims and names withheld (57)	5,505,356
Out-of-court settlements—		Health Canada	
Various Indian Residential Schools	140,000	Description of claims and names withheld (13)	130,000
Cropper I	1,089	McCarthy, Terrault in trust	
Claims under \$1,000 (4)	2,061	Description of claims and names withheld (2)	408,168
	353,906		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Out-of-court settlement to resolve potential liabilities of the Crown—		JUSTICE	
Bernstein and Hirsch - Barristers and Solicitors	137,500	Department	
Walsh Micay in trust for Northern Bank	140,000	Costs incurred following a complaint to RCMP against an agent of Attorney General of Canada—	
Settlement of a lawsuit relating to a federal obligation to pay for negotiating cost concerning the Northern Flood Agreement—		Lewis, Day, Dawe & Burke, Barristers & Solicitors for	
Campbell, Marr - Barristers and Attorneys at Law	131,894	Cadigan W.	7,752
Delay in execution of leasing documents—		Settlement of grievances—	
Hunter, Garret, Lobay in trust for the City of Duncan	15,000	Tari C.	6,000
Missed rent review—		Simard S.	5,000
Campney Murphy, Barristers and Solicitors in trust for Little Shuswap Band	\$ 8,000	Claim arising out of the sale of computer equipment—	
Little Shuswap Band	188,339	Perley-Robertson, Panet, Hill & McDougall, Barristers & Solicitors for CompuSmart	1,783
Wrongful dismissal—		Claim under \$1,000 (1)	48
Satwinder Samra	51,244		20,583
Vehicle accident—			
Commercial Union Assurance Co for Baribeau N	4,402	NATIONAL DEFENCE	
Claims under \$1,000 (3)	1,280	Department	
	6,721,183	Settlement of a claim as a result of an accident involving a department vehicle—	
NORTHERN AFFAIRS PROGRAM		ACE Auto Leasing	3,102
Claim under \$1,000 (1)	389	Alberta Motor Association Insurance Company	1,508
	6,771,772	Alberta Transport Ation & Utilities	1,537
		Allstate Insurance Co.	3,672
INDUSTRY		Assurances Générales Caisse Desjardins for Savoie L.	1,491
Department		Atkinson & Atkinson Barrister & Solicitors in trust for Duffy D.	8,738
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM		Avis Rent-A Car	1,812
Out-of-court settlement for damages for unjust dismissal—		Axa Insurance	4,576
Cloutier J C.	\$ 41,093	Axa Assurances for Gagnon J.	1,297
Nelligan & Power in trust for Cloutier J C.	13,907	Axa Assurances for Lima V.	1,061
	55,000	Axa Assurances for Plante J.	3,665
Caroline Engelmann Gottheil in trust for Hodges T.	1,000	Axa Assurances for Sommad G.	1,405
Caroline Engelmann Gottheil in trust for Dufour P.	27,367	Beaumont Provenchal Breton in trust for Gamache L.	4,000
Claims under \$1,000 (2)	1,096	Boreal Assurance Inc for Autobus Rovley Inc	5,899
	84,463	Boundary Equipment Ltd.	2,368
SERVICES TO THE MARKETPLACE PROGRAM		Brisson S.	1,278
Out-of-court settlement for damages for destruction of seized items—		Brown J.	4,847
McMaster Meighen in trust for Terrasse Jewellers Inc and Ross Brothers (1975) Inc	9,505	Brown W R.	1,080
Accidents involving a Crown vehicle—		Budget Car & Truck Rental	2,998
Saskatchewan Government Insurance	1,625	Budget Rent-A-Car of Calgary	14,000
Central Alberta Collision Ltd.	1,032	Budget Rent -A-Car for Vanwij K.	2,731
Claims under \$1,000 (4)	718	Burnside International Truck	3,375
	12,880	Butt L.	1,068
National Research Council of Canada		By Ways Rent-A Car	21,864
Mediation settlement—		C&R Truck West Ltd.	1,283
Dr Buck	15,000	Calmont Truck Rentals & Leasing	10,030
Dr Abdel Malek	22,500	Carroll Pontiac Buick Ltd.	2,443
Claims under \$1,000 (2)	265	Canadian General Insurance Group for Durno J.	1,312
	37,765	Chan I.	2,800
	135,108	Charlie Cooke Insurance Agency for Flynn J.	1,272
		City of Winnipeg	6,600
		Collision Clinic for Hillier E.	4,014
		Commercial Union Assurance Company	1,595
		Cooper & MacDonald Barristers & Solicitors for Ambis A.	10,000
		Discount Car & Truck Rental	29,534
		Dodge B.	1,094
		Dons Speed Parts	2,121
		Downey's Ltd.	11,088

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Eastway Collision	1,379	Quellette Turner Castle Barrister & Solicitors	
Edmond & Associates in trust for Bell	10,000	in trust for Knight C	12,500
1st Guaranty Collision	7,776	R&D Trailer Rentals Ltd	1,440
General Accident Assurance Co of Canada		Randell C L	1,477
for Gipton W	\$ 1,226	Rentway Inc	2,602
Ocean Optical Ltd	100	Richardson Motors Ltd	1,333
	1,326	Roach & Morris Barristers, Solicitors, Notaries	
General Accident Cie d'assurance Canada for Bédard A	2,860	for Simpson S & J	14,033
General Accident Cie d'assurance Canada for Lavallière E	1,668	Romanawicz M	2,700
Goose Bay Motors Ltd	1,036	Russell's Auto	2,005
Gotziaman G	1,147	Sask Power	1,085
Halifax Insurance Company for Thorne G	1,163	Speedy Auto Glass	4,973
Hat Pipeline Ltd	6,705	State Farm Insurance Co re: Levasseur G	1,242
Hebert C	1,500	Stears B	1,092
Hertz Truck & Car Rentals	18,861	Steele Chrysler	3,643
Huska J	3,292	Stirling D	3,672
Insurance Coop of BC	14,473	Sullivan S	1,545
Insurance Coop of BC for Bergen H	8,140	Super Auto Body	1,038
Insurance Coop of BC for Eggleston M	3,759	Tannahill L	4,073
Insurance Coop of BC for Zenert G	1,749	Telus I	1,117
J D Brown Motors Ltd	4,595	Tilden Truck Rental	3,016
J Grass & Associates Barristers-Solicitors-Notaries		The CoOperators General	3,005
for Ambrose B	23,000	The Dominion of Canada General Insurance Company	
John S MacPhee in trust for Laaper	80,000	for Long F	6,475
Kendal Adjusters	2,028	The Economical Insurance Group	11,435
Koch K A	1,949	The Personal Insurance Company	2,736
L'Assurance Royale for Québec Inc	27,604	The Personal Insurance Company for Jones R	1,648
L'Union canadienne Compagnie d'assurances		The Wawanesa Mutual Insurance Co	1,068
for Godin F D	5,088	Trafalgar Insurance Company	1,627
L'Union canadienne Compagnie d'assurances		Union Commercial Canada for Freund G	5,682
for Palardy C	2,815	Wada N	6,653
La Personnelle Cie d'assurance for Losier H	1,500	Warren Tettensor in trust for Misner M	20,000
La Prudentelle D'Amerique Cie d'assurances		Wells G	1,987
for Bijoueau M	1,603	Willett G	1,684
Lavallee Rackel in trust Barristers & Solicitors		Zurich Canada for Belanger M	2,548
for Frazer E M	5,000	Zurich Canada for Cote E	7,010
Leece H	1,086	Zurich Canada for Londero R	1,484
Levine Levene Tadman Barristers & Attorneys-at-Law		Out-of-court settlement for injuries	
in trust for Ivaniski N	2,500	sustained in an accident—	
Lions Gate Trailer Rental	9,017	D R Knight & Associates in trust for Makar A	110,000
Litwiniuk & Co Barristers & Solicitors in trust		Durocher Simpson Barristers & Solicitors	
for Palmer	20,000	in trust for Torresan D	32,106
Luther W	1,248	Harvey Katz & Associates in trust for Karir V	172,924
Manitoba Hydro	1,184	Harvey Katz & Associates in trust for Seran V	23,296
Manitoba Public Insurance Corporation	13,890	Sortini, Lee-Whiting Barristers & Solicitors	
Marino Brothers Ltd	1,212	in trust for Allingham B	17,000
Metro General Insurance Corporation for Broomfield S	1,385	Settlement of claims as a result of	
Missisquoi Cie d'assurance for Lapointe M	2,837	personal injuries—	
Missisquoi Compagnie d'assurance for Perreault L	1,930	Barry & O'Neil Barristers & Solicitors for Chamberlain N	9,817
Murdock Group	3,856	Beament Green Dust in trust for Hillier J	15,000
Nagle Leasing & Rental	1,009	Burke-Robertson Barrister & Solicitors	
New Jersey Manufacturers	1,583	in trust for Beyea A	18,466
Niles A	2,827	Canadian Utilities (Northwestern Utilities Ltd)	1,958
Niblock & Company Barrister & Solicitors		Cote K	1,500
in trust for Mack W J	3,970	Noel Berthiaume & Associé in trust for Grouin S	20,000
Nguyen H	1,427	Plaza Law Office for Anstey BL	15,500
Norcan Leasing Ltd	27,720	Priest K	\$ 2,000
Orriss W T	1,200	R J A Medicentres	120
Patry N S	1,722		
Project Truck	9,245	Slone & Munroe in trust for Mumford I A	12,750
Quellette & Palinka Barristers & Solicitors		Smith, Townsend, Myett Barrister & Solicitors	
in trust for Quellette F	15,500	for Arsenault S	67,554

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Todd & Drake in trust for Wood J	13,000	Damage due to flooding—	
Walper-Bossence Law Office in trust for Daly H J	24,593	Asses générales Caisse Desjardins	
Settlement of claims for loss and/or damage		for Gingras A & Hamelin R	2,228
to personal effects—		Charette M.	1,365
Burley S.	2,200	International Special Risk Management Ltd \$	19,139
Daigle J B A.	1,978	VanderKooy M.	300
Glover S B.	2,267		19,439
Jay M E.	1,200	Graham E W.	2,765
MacKenzie K A W.	2,042	Settlement of as a result of overflight by	
Roach R A.	2,856	Canadian Forces Aircraft—	
Damage to personal property—		Alain Côté/Les Fourrures Alain Côté	25,000
Amleco Leasing Ltd.	1,337	Aide E J.	2,775
BC Hydro.	3,472	Ings J.	1,320
Bell Canada.	1,797	Peddle E.	2,500
Bishop M.	3,928	Thunder Valley Ranch	9,600
Boreal Assurance Inc.	1,457	Underwriters Adjustment Bureau re: Williams D B.	9,556
Boreal Assurance Inc for Dufour O.	9,393	Miscellaneous disbursements—	
Bury P S.	7,000	Arnold, Falzone & Fyche in trust for St Aubin D'Ancey ...	3,750
Calder D.	2,697	Bellavance P.	2,870
Carlaw R.	2,149	Bent G R.	7,449
Clark Dymond McCaffrey Barristers & Solicitors		Brooks K R re: Loss wages. \$	10,258
in trust for Vandusen B.	8,500	National Revenue Taxation.	6,553
Colonial Collision Centre.	1,179		16,811
Compagnie d'Assurance du Quebec re: Moisan D.	1,220	Caltex Oil(K) Ltd.	23,369
Coop's Contracting.	10,317	Crease Harman in trust for MacLeod C.	30,000
Day & Ross Inc.	25,265	Cameron & Cameron Barristers & Solicitors for Zech H ...	43,349
deHavilland Inc.	60,000	Crease Harman & Co Barristers & Solicitors	
Huckabone J.	1,018	for Parker J. \$	31,174
Hydro-Quebec.	14,662	Receiver General for Canada.	18,854
International Special Risk Management Ltd \$	721		50,028
Stead T.	300	Dauphinee D L.	8,800
Mann O.	1,079	Duford, Edward Barristers & Solicitors	
Martins A.	1,254	in trust for Williams H B.	7,000
Metro Equipment Services Ltd.	3,474	Dunnet S S.	1,727
Mills Heavy Hauling Ltd.	2,046	Elgert & Company for McFadzean B.	14,552
Ministry of Finance and Corporate Relations.	1,131	Farrow F E.	1,748
Ministre des Finances du Québec.	1,621	Feaver B J.	3,573
Monnex Insurance Management Inc for Srinvasa R.	1,271	Gamache P re: Breach of contract.	7,967
Mueller H A.	1,331	Goldberg, Shinder, Gardner & Kronick Barristers &	
Paul R.	1,250	Solicitors for Travelodge Ottawa-Orleans	3,885
Paulsen G.	7,173	Hunt & Bean & Associates for Macklin M.	1,159
Patry N S.	1,584	Investors Group Trust Co Ltd for Parker J.	10,000
Quilliam T.	2,373	Irving Oil Ltd.	250,000
O'Reilly D G.	2,160	Joli-Coeur, Lacasse, Lemieux, Simard,	
Seaforth Shipping (Kenya) Ltd.	9,015	St-Pierre Avocats in trust.	7,000
The Coachworks Ltd.	1,046	Lambie J R for loss insurance benefits.	4,700
The Co-Operators for McDonald's Restaurant.	1,420	Le Boutilier, St Cyr, Asselin, Parent	
The Personal Insurance Company. \$	1,814	et Ass in trust. \$	15,713
Blake J.	100	Genereux M re: loss wages.	10,160
	1,914		25,873
The Personal Insurance Company. \$	1,492	Lemieux B. \$	2,734
Well S.	500	Receiver General of Canada.	57
	1,992		2,791
The Personal Insurance Company. \$	978	Mar & Co in trust for Ngan R.	56,604
Williamson A.	100	MacIsaac P M.	1,061
	1,078	McBride W J. \$	10,334
Thivierge Bradley Avocats for Landry R.	3,380	Receiver General For Canada.	2,784
Thys A A.	1,053		13,118
Vanier RR.	1,302	McIntyre K G.	2,880
City of Montreal.	2,028	Me Nathalie Trotier in trust.	6,931
Zurich Quebec Regionale Assurance for Levesque J G.	1,304	Me Raymond Proulx in trust for Mathew J N.	4,000
		Miller L C. \$	26,183
		Revenue Canada.	15,455
			41,638

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Nordfeld M E	5,952	Reimbursement for missing personal effects after a seizure—	
Provincial Court for Ernest W	50,010	Helou H	8,205
Ryan C	\$ 5,471	Damage caused by motor vehicle accident—	
Revenue Canada	1,025	ICBC on behalf of Dahl J	1,046
Scott & Ayler in trust for Gauthier D	44,297	Costs incurred from a motor vehicle accident—	
Sirois M	1,057	Nasrudin J	5,482
Thrower S re: loss wages	15,985	Personal injury due to a fall at a Customs port—	
The US Department of Treasury	4,009	MacLean A	2,500
Zan C	2,476	Compensation for import and export costs of a vehicle previously approved to enter the country in error—	
Claims pursuant to the <i>Canadian Human Rights</i> <i>Act</i> —		Peters G	7,591
Allin D	5,000	Injury due to a motor vehicle accident—	
Bisson D	5,000	Ritchie & Company	2,903
Bisson R	5,000	Damage due to a rear trunk, roof and antenna of a vehicle caught by a primary gate at a border crossing—	
Brown G W	5,000	Sallarch W	1,127
Brule J H	8,332	Damage to a motor home during a Customs secondary examination—	
Burke J	5,000	Skaggs G	2,024
Carson P	5,000	Repairs due to damage to a client's vehicle—	
Caskie R	5,000	Western Union Insurance	1,840
Chiasson A J	5,000	Misdirection of refund cheque sent to wrong addressee—	
Cranston P	5,000	Wiley & Wiley Chartered Accountants	3,777
Czaja J	5,000	Settlement for court costs—	
Davidson T	3,500	Wolchock & Co in trust for Colony Farms Limited	1,070
Devine W N	5,000	Settlement of claims protected by a privacy clause (6 claims)	70,199
Empey C L	5,000	Claims under \$1,000 (105)	14,492
Falardeau D J	5,000		140,276
Gilks L H	5,000	NATURAL RESOURCES	
Graham R	5,000	Department	
Graymar A	1,000	Accidents involving a Crown vehicle—	
Lagage P	3,500	L'unique Cie d'assurance Générale	4,142
Laliberte P	5,000	The Co-operators	2,122
Lambie JR	10,930	Claims under \$1,000 (5)	2,681
Laroche M	5,000		8,945
MacInnis W	5,000	Atomic Energy Control Board	
Murray L	5,000	Accident involving a Crown vehicle—	
Powell H	5,000	Canada West Insurance Company	5,584
Squires J D	5,000	Claims under \$1,000 (2)	607
Thorpe J	5,000		6,191
Vickers L	5,000	National Energy Board	
Williams D	5,000	Out-of-court settlement regarding loss of employment—	
Woodley J	5,000	McCaffery, Goss, Mudry in trust for Connolly P	20,000
Reimbursement of Canada's share with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—		Nelligan/Power in trust for Paidel S	32,000
Government of Germany claims	783,988		52,000
Claims under \$1,000 (798)	344,628		67,136
	3,614,659		
NATIONAL REVENUE		PRIVY COUNCIL	
Damage caused by a departmental vehicle—		Chief Electoral Officer	
Allianz Canada Incorporated	1,483	Claim for stolen television and VCR—	
Court costs settlement—		Papeterie Real Dactylographe	1,048
Campney-Murphy Limited for Brea Contracting Limited ..	2,500	Claims under \$1,000 (3)	1,381
Reimbursement cost for the sale of items belonging to customs importer—			2,429
Fortier, Cyr and Beauvais for Ford Motor Credit Corporation	14,037		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
REAL PROPERTY SERVICES PROGRAM			
Claim for vehicle damage—		Out-of-court claim settlement for a contract dispute—	
Callison & Company in trust for		Entretien des bâtiments Guidmar	20,000
Insurance Corporation of British Columbia	5,000	Out-of-court claim settlement following the bankruptcy of the general contractor by the syndicate and sub-contractor—	
Grey D N	3,778	Hickson, Martin et Blanchard, avocats	12,071
Insurance Corporation of British Columbia	1,985	Out-of-court claim settlement for interest due to late payment—	
Levack J.	1,911	Laverly, Debilly in trust for St-Gelais E,	
Les Assurance Generales des Caisses Desjardins	3,243	Tremblay F, Bélanger J, Demontigny B	
Missisquoi Insurance Company	3,874	Métivier A, Gagnon J, Soucis C	41,000
Mongeau A.	1,051	Out-of-court settlement for the suspension of the right to tender—	
Standard Auto Glass	6,492	Daniel Handfield, Surveyor	5,607
Chang W	1,348	Delays caused by the fisher's demonstration—	
Claims for personal injury—		Marler, Sproule, Castonguay for Verreault Navigation	40,000
Barnes Sammon in trust for Kennedy J	20,000	Payment for damages caused during the roof repair—	
Canada Post Corporation for Madison J	1,434	Human Resources Development	2,798
Canada Post Corporation for Stephenson A L	68,517	Payment to cover damages to the HBCS Brunswick vessel—	
Estate of Gerada A	20,250	Department of National Defence	67,272
Fraser Best in trust for McLaren A M	8,000	Replacement of survey instrument due to fire—	
Schram J	4,000	AES Hydrographic Services	40,000
Settlement of contract disputes—		Replacement of 400 Total Station due to fire—	
Airwater Engineering Inc	22,008	AES Hydrographic Services	17,780
Baker Flooring	54,490	Replacement of Toshiba satellite due to fire—	
Construction pavage Portneuf	235,271	AES Hydrographic Services	3,210
Consultants Cogelec Ltée	9,889	Claims under \$1,000 (81)	33,695
Current J.	2,777		5,374,638
Dubé G.	329,370	SUPPLY AND SERVICES PROGRAM	
Fraser Burrard Diving	130,285	Settlement of contract disputes—	
Fratelli & Associates	60,000	Conair Aviation	295,327
ITT Flygt	25,636	Settlement of claims for compensation for loss of interest—	
Jacques Benmussa, arch	6,818	Nugatory payment to cover 82 cases where, due to an administration error, the minimum pension benefit was not paid in an appropriate time	1,400,000
John D Paterson & Associates	29,273	Claim under \$1,000 (1)	401
Jumec Construction	1,093		1,695,728
ND Dobbin Limited	24,383		7,070,366
Océanic technologie	6,800	SOLICITOR GENERAL	
Osler, Hoskin & Harcourt	5,697	Department	
Perly-Robertson, Pinet, Hill	8,481	Compensation for out-of-court settlement for contingent liability—	
Tate J A	19,540	Daniel Rochefort in trust for Montour J	72,000
Vitrierie AE Fortin inc	12,717	Judgement re: Section 48 of the Canadian Human Rights Act—	
We'll Roof You	85,198	Horton D	3,000
Travel claims for Project Managers investigating claims—			75,000
Poirier C	1,539	Correctional Service	
Curadeau G	5,739	Compensation for sexual assault—	
Claim for water damage—		Oatley Purser in trust for Vair CL	75,000
The Commercial Union Assurance	4,420	Compensation for death by escaped inmate—	
Osler, Hoskin & Harcourt	11,639	Michael Bennett in trust for the Estate of Wilson RJ	7,500
Legal fees for defense of an employee driving a Crown vehicle involved in an accident—		Canadian Human Rights Commission settlements—	
Duchin, Bayda & Kroczyński	1,336	Revenue Canada Trench ID	2,922
Settlement to cover additional work—		Trench ID	8,608
Gestions Aleco Ltée	45,023	Wolf N	4,000
Super Kal	12,400		
Camdev	3,750,000		
Suffered prejudice—			
Me Guy Bertrand & Associés for Chrétien J L	38,500		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for injuries sustained—		Axa Insurance for Rose P	11,700
Ferguson & Boeckle in trust for Smith DM	17,500	BAD Trucking Ltd.	10,232
Garson Knox & MacDonald in trust for Skinner LB	7,000	Beckel, Mathers in trust for Padmanathan R	11,577
McMillan Rooke Boeckle in trust for Parlard L	94,687	Bolton & Muldon in trust for Baglee H	30,000
Scott & Aylen in trust for Cox G	75,000	Bordertown Pontiac Buick GMC for Melanson R	2,482
Compensation for lost items—		Bourque C	1,000
Ewonde S	1,000	Boyne Clarke in trust for Wagg R	275,000
Inmate Welfare Fund (Canteen)	4,956	Brian Kane Insurance for Gaskin M	1,076
Wallace D	1,165	Brooks D	4,350
Settlement of motor vehicle accidents—		Brown Benson for Vokell S	18,945
Belcourt L	1,674	Burke Tomchenko in trust for Fleck J	14,000
Commercial Union Assurance Co. for Cherubini Metal Works Ltd.	1,556	Byers Transport Ltd.	24,069
De Kruyf A	1,172	Canada West Insurance Company for Josey S	3,793
Elite Insurance for Grave J and Turner J	3,865	Canada West Insurance for Vanouwerkerk	2,286
Garage François Thoun for Intermarké Limoges	2,486	Cardinal E	2,150
Hewitt R	2,110	Carroll-Heyd in trust for Shepherd R	60,000
Leruyet J	2,459	Chetwynd Autobody Ltd for Lacey P	2,114
Revell Ford Lincoln Mercury for Clarke GM	1,100	Christopherson J	2,000
Zurich Canada for Plomberie La-Bo	3,776	Clark & Company in trust for Evans HC	2,865
Compensation for course withdrawal—		Comeau C	1,200
National Radio Institute	1,960	Commercial Union Assurance Co for Muise H	1,092
Stoddard WA	2,287	Compagnie d'Assurance Gardien du Canada for Duknik K	1,122
Compensation for unlawful confinement—		Cook PJ	1,500
Cherkewich Yost Heffernan in trust for Bear LA	6,000	Crampton Brown & Arndt in trust for Clayton K&J	11,063
Compensation for charter of rights being violated by independent chairperson at disciplinary hearing —		Dale Wear's Autobody for Troop E	1,647
Tony Zipp & Company in trust for Laking D	2,500	David A McMillan in trust for Dodge D	7,500
Compensation for legal expenses and lost wages—		Davidson & Company for Smith C	17,500
Bendall IR	17,883	DBA Woodland Autobody for Latzien T	1,628
Caron JG	45,000	Delta Auto Body for Szierer P	1,907
Dyotte J	6,000	Dodic Toone MacLean in trust for Siegle D	33,000
Revenue Canada for Long KW	17,639	Dominion of Canada for Burgess J	3,008
Sookram & Levine in trust for Harlang M	11,949	Eastern Auto Company Ltd for Welsh RC	1,813
Settlement of out-of-court damage claim—		Esau DL	1,114
Epstein Wood Logie Weyler & Maerov in trust for Mrs Finchtenburg	9,000	Farmer's Gold Spreaders for Moxham B	2,996
Compensation for contract terminations—		Farris Vaughan Wills Murphy for Giles AC	31,607
Dion C	6,150	Fischer R	8,000
Auger P	6,964	Fischer W	1,000
Claims under \$1,000 (650)	95,288	Fortier E	1,565
	548,156	Foster O'Keefe in trust for Stordy OM	6,000
		Fox Morgan & Co in trust for Kinakin C	22,000
		Galpin T	3,800
		Gan Canada for Finnigan P	4,975
National Parole Board		Garton & Harris in trust for Williams	3,597
Settlement of a damage claim out-of-court—		Gill A	1,140
Name withheld ⁽¹⁾	9,000	Goodman & Grantham for Johnson SHK	24,429
Royal Canadian Mounted Police		Hendra Holdings Ltd	3,163
Settlement for coercion damages—		Hoffman Dorchik in trust for Stathonikos P	20,000
Engel T M in trust for Black B	10,000	Houle H	1,249
Motor vehicle accident—		Hubert's Body Shop for Pothier M	1,510
Alberta Motor Association Insurance Company for Armstrong DE	1,926	Humphry Paterson in trust for Scavazza	6,500
Alex Balakshin Law Corporation for Higginbottom V	5,000	Insurance Corp of BC for Wehrmann	7,343
Alima LH	2,896	Insurance Corp of BC Burnaby for Chow C	5,984
Anderson L	15,500	Insurance Corp of BC Burnaby for Naicker P	12,782
Antiaev & Associates in trust for Anderson S	5,347	Insurance Corp of BC Coquitlam for Fleck J	1,022
Antiaev & Associates in trust for Anderson S	12,500	Insurance Corp of BC Coquitlam for Kennedy K	4,160
Apollo Autobody Ltd for Akehurst GB	2,214	Insurance Corp of BC for Abbott P	2,033
Atlantic Adjusting & Appraisals for Stordy OM	2,421	Insurance Corp of BC for Bergert M	1,433
Atlantic Structure Settlements Ltd for Wagg R	200,000	Insurance Corp of BC for Bothelo N	21,603
AXA Insurance Canada for Campbell H	1,056	Insurance Corp of BC for Bouillet H	1,910
		Insurance Corp of BC for Brookson P	2,180
		Insurance Corp of BC for Buckland B	1,113

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corp of BC for Burns J	1,600	Manitoba Public Insurance Corp for Chymy LV	1,132
Insurance Corp of BC for Cameron	4,537	Manitoba Public Insurance Corp for Herminio C	1,090
Insurance Corp of BC for Cook PJ	1,766	Manitoba Public Insurance Corp for Lange A	2,360
Insurance Corp of BC for District of Squamish	11,469	Manitoba Public Insurance Corp for McGee J	1,073
Insurance Corp of BC for Evans K	3,418	Manitoba Public Insurance Corp for Monias CB	1,088
Insurance Corp of BC for Gill BS	5,127	Manitoba Public Insurance Corp for Muskego I	1,003
Insurance Corp of BC for Granger P	3,104	Manitoba Public Insurance Corp for Nguyen TL	1,063
Insurance Corp of BC for Hunt S	4,190	Manitoba Public Insurance Corp for Smith VL	
Insurance Corp of BC for Jackson E	1,809	& Dusik BM	9,869
Insurance Corp of BC for James M	3,070	Manitoba Public Insurance Corp for Wagner WG	19,968
Insurance Corp of BC for Kirinan S	1,398	Martin & Company in trust for Hayward P	11,154
Insurance Corp of BC for Liampat Holdings Ltd	4,947	Meadow Ridge Insurance Serv for Ruddick	12,177
Insurance Corp of BC for McGregor J	3,069	Michael E Lavin in trust for Billot A	17,177
Insurance Corp of BC for Musyj	4,176	Mike Le Rue's Auto Body for LeRue G	1,628
Insurance Corp of BC for Nabuib G	4,413	Minister of Finance	4,065
Insurance Corp of BC for name unknown	1,021	Montgomery RC	3,195
Insurance Corp of BC for Reid D	1,323	Morgan Khaladkar & Skinner in trust	
Insurance Corp of BC for Sarko L	2,133	for Burgess C	2,000
Insurance Corp of BC for Townsend	6,565	Motor Truck Express Ltd.	1,407
Insurance Corp of BC for Vangeel W	1,217	Moxham B	15,000
Insurance Corp of BC for Wade T	7,427	Murphy McComb Witten in trust for Huang C	9,752
Insurance Corp of BC for Wallace S	6,045	Murphy McComb Witten in trust for Shen YMW	5,557
Insurance Corp of BC Kamloops for James LM	1,079	Nimeck AF	51,250
Insurance Corp of BC Langley for Dailey I	3,711	North York Chevrolet	16,557
Insurance Corp of BC Langley for Doan RW	1,360	O'Neill Rozenberg in trust for MacDonell	30,722
Insurance Corp of BC Maple Ridge		Ouellette M and Guy Cyr Garage	1,109
for Cheveday D	2,385	Parkside Auto Sales Service for Lehman Y	2,766
Insurance Corp of BC Maple Ridge		Podgurny L	1,107
for Thiessen K	2,203	Poyner Baxter Blaxland in trust for Chabalani	4,206
Insurance Corp of BC Richmond		Race & Company in trust for Sutherland P	27,500
for McArtney DJ	1,097	Reynolds G	1,776
Insurance Corp of BC Surrey for Beddow ER	2,451	Rush Crane Buenthier & Adams in trust	
Insurance Corp of BC Surrey for Singh GG	3,435	for Mahoney R	16,422
Ismail S	1,168	Salloum Doak in trust for Leeland NF	26,500
JJ Barrington for Hall P	5,231	Sandri J	4,025
Jurczyk J	1,250	Saskatchewan Govt Insurance for Bailey D	2,840
Kirmac Collision for Gravelle E	1,203	Saskatchewan Govt Insurance for Barth T	19,000
Klein Lyons in trust for Chahal M	3,738	Saskatchewan Govt Insurance for Booth B	4,224
Kowalyk KS	1,202	Saskatchewan Govt Insurance for Kachur W	1,041
Kraus McKay and Pederson for Velikas V	16,000	Saskatchewan Govt Insurance for Reichert S	8,131
Lalonde Towing	1,149	Saskatchewan Govt Insurance for	
Lang D	6,500	Saskatchewan Property Management Corcentre	1,072
Leblanc Law Corp in trust for Constantinescu	46,065	Saskatchewan Government Insurance for Uitti AC	3,952
Le Groupe Commerce for Fontaine R	1,040	Saskatchewan Workers Compensation Board	
Liquor Distribution Branch for Sandri J	2,473	for Velikas V	5,627
Lloyds Of London/Charlie Cooke Ins Agency		Security National Insurance Co for	
for Macinnis E&A	3,669	Davis RJ & Timmer M	1,500
Lombard Canada for Laeser S	2,119	Shaw E	1,000
Lombard Canada Limited for Glenn McGinnis R	4,162	Sheppard, Braun & Muma for Skelton M	22,700
Lopatinsky H&B	15,297	Simon Gurney Bolda in trust for Furness M	18,411
MacIsaac & Co in trust for Savic A	8,547	Smith & Smith in trust for Robichaud G	45,000
MacKay & McLean Law Office for Moxham L	6,000	SR Chamberlain in trust for Archibald P	11,488
MacKay & McLean Law Office in trust		Steinberg Roberts & Lewis for Miller E	6,500
for Moxham B	40,000	Sunshine Ford Sales Limited for Esau DL	2,945
MacKenzie Fujisawa Brewer Stevenson in trust		Swinton & Co in trust for Chinner J	8,250
for Greenbank M	1,932	Taylor Bardal & Dorchester for Kenworthy ND	1,515
MacKenzie Fujisawa for Bradley G & Camerar D	26,419	Taylor Ford Sales	8,440
MacKinnon C	3,434	The Aetna Casualty and Surety Co for Barriere R	2,053
Macrae JL	3,000	The City of Saskatoon	1,622
Manitoba Public Insurance Corp for Alvero R	2,039	The Co-Operators for Callaghan N	4,621
Manitoba Public Insurance Corp for Athitang S	2,432	The Economical Insurance Group for Wright K	6,713
Manitoba Public Insurance Corp for Beasley R	1,200	Townsend K	7,009
Manitoba Public Insurance Corp for Buchanan B	1,147	Tremblay & Associates for Imbeault G	7,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
United Services Automobile for name unknown	1,639	Vehicle damage, prescription, & travel expenses—	
Vanstone Boe & de Turberville in trust		Hillier B	1,462
for Gilmour A	2,000	Return of impounded vehicle—	
Vanstone Boe & de Turberville in trust		Bryan and Company in trust	
for Olson AGT	5,841	for Adams Pontiac	4,541
Vanstone Boe & de Turberville in trust		Damage to vehicle—	
for Olson T	23,906	MacElwain and Renouf in trust for Green J	1,000
Veniot and Co in trust for Cunningham A&G	14,081	Urchyshyn P	1,739
Veron & Thompson in trust for Bull B	13,045	Loss of vehicle goods—	
Walker Lacusta & Ross in trust for name unknown	6,508	Lariviere G	1,800
Warner Scarborough Herman & Harvey		Personal injury—	
for Hobbins DM	1,700	Feehan & Feehan for Lovgren N	90,000
Weatherby FR	1,349	Harrop Phillips Powell & Gibbons in trust	
Wheaton Chev Geo Olds Limited for Gergely D	2,519	for Sihota J	75,000
Wilbur & Co for McKay	4,500	Kenny Jackson & Murray for Sharpe D	21,979
Wilbur & Company in trust for McKay C	6,825	McEwan Harrison & Co in trust for Kinakin C	9,450
Wilder Wilder & Langtry for Neufeld D	35,000	RA Murtha & Associates in trust for Richard D	75,000
Wilson J	5,445	Sisson Warren Sinclair for Cadue L	28,535
Worthington Simm & David for Civitereale E	12,252	S.R. Chamberlain in trust for Wiebe D	3,399
Worthington Simm & David for Civitereale R	29,647	Sturdy O	5,000
Worthington Simm & David for Young	29,982	Thompson Lerosse & Brown in trust	
Worthington Simm & David in trust		for Bridge DP	3,000
for Bollmann RA	17,372	Wolfson Schelew Green Lzatzman in trust for	
Worthington Simm & David in trust		Rajharthy J	38,000
for McLean BA	3,880	Worthington Simm & David in trust for	
Property damage—		Newcombe DJ	5,595
Atlas Awning Company for Smithers KFC	4,750	Injury / wage loss—	
Bay Wholesalers	2,052	Insurance Corporation of British Columbia	
Blanchette JP	1,498	for Sampaio L R	4,570
Budget Rent A Car Newfoundland	3,375	Riggan G	1,575
Choinière A	1,485	Injury / loss of wages / future care—	
Choinière N	1,656	Worthington Simm & David in trust	
CN General Claims	1,702	for Vukelic D	200,000
Corporation of the City of Nepean	1,913	Medical / travel / income replacement—	
Crosby Burke & MacRury in trust for Cameron W	10,000	John Mickelson Law for Sampaio LR	6,152
Desjardins Gauthier in trust for Bertrand F	5,000	Manitoba Public Insurance Corporation	
Gannon J	3,886	for Athitang S	1,514
Insurance Corp of BC for Miller D	1,204	Damages and costs—	
Insurance Corp of BC for Tokusashi M	15,000	Nixon Wenger in trust for name unknown	9,152
Jacobs P	3,685	Lafamme A	3,774
JNV Cement Contracting (CHWK) Ltd	1,460	Ontario Public Trustee for Ethier D &	
Kean W	3,506	Ethier-Rochon G	1,500
Klassen E	2,200	Vincent Dagenais Gourgibson for Ethier D &	
Lacouture A	1,000	Ethier-Rochon G	32,000
MacNaughton S	1,626	Reimbursement of legal fees—	
Manege Charles Michel de Salaberry	1,301	Kruszelnydkj S	5,072
Maritime Electric	1,050	McMillan D A in trust for Dodge S	39,800
McLean CE	5,276	Recovery of costs—	
Ministry of Finance & Corporate Relations for		Kenny Jackson & Murray for Sharpe D	1,125
Ministry of Transportation & Highways	1,036	Small court claim—	
Morvillo OD	1,915	Parcels H J	1,926
Ottawa Masonry Services Ltd for		Financial claims—	
Embassy of Norway	3,410	Bergeron R	25,000
Soave B	5,868	Ethier M	40,000
The Co-Operators	1,464	Frenette J	15,000
The Metro General Insurance Corp		Gauthier C	20,000
for MacDonald R	2,097	Robert J	8,455
Tilden Car Rental Inc	7,355	False detainment / arrest / imprisoned /	
Toope I	7,040	maliciously prosecuted—	
Town of Nipawin	1,078	Hope Heinrich in trust for Murray I D	3,750
Victoria and York Enterprises for Colussi J	1,034	Arseneau J Y in trust for Menard L	1,500
Welly's Gas Station	3,900	Richard JP Nesbitt in trust	
		for Walkey Boschman Glauser	38,172

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
18 months salary—		TRANSPORT	
Palmarin J R	64,398	Department	
Alternate dispute resolution—		Compensation for personal injury as a result of a fall—	
Buchan DJ	10,000	Alders International Canada	6,664
Cliche JJR	25,000	Anassis E	2,576
Davis L	5,000	Capp Shupak in trust for Collier L	5,367
Filion L	5,000	Carrel and Partners in trust for Murphy C	15,000
Harrish PA	25,000	Cellucci L	2,573
Lefebvre JBP	13,500	Cook B	3,713
Moreau P	25,000	Darby D	1,224
Neligan Power in trust for Cameron R	12,300	Futerman and Futerman in trust for Polansky A	3,709
Sarkissian Z	37,500	Goldberg Shinder in trust for Daines JR	22,560
Sturgees LK	35,607	Guy Poppe in trust for Air Canada	30,000
Vallée N	5,847	Hacker Gignac Rice in trust for Bélanger J	8,500
Compensation claims—		Harper K	1,571
Hayes & Duguay in trust for Savoie R	4,902	Ionata Lazaris in trust for Papanikilopoulos J	12,500
Minister of Finance	10,000	Kolsen A	3,000
Polton & Hodder in trust for Blake A	5,000	Miller Thomson in trust for MacDonald E	5,182
Robert Oxman Professional Corporation		Miller Thomson in trust for Winter M	16,224
for Dunderdale P	15,000	Paterson MacDougal in trust for Markland Woods	
Worthington Simm & David for Vukelic D	136,591	Country Club	62,500
Worthington Simm & David for Vukelic D	30,367	Pine N	2,000
Worthington Simm & David for Vukelic D	32,827	Pringle L	9,261
Funeral expenses—		R C Lofranco Barristers in trust for Natola G	1,000
Taylor J	5,488	Silva J	4,139
Emotional stress / miscellaneous costs—		Smith D	1,400
Morfield S	25,000	Taibi M	4,500
Mortality—son killed		Thompson Rogers in trust for McCumber M	56,688
by parolee—		Vescio F	8,000
Epstein Wood Logie Wexler & Maerov in trust		Vescio F and T	8,000
for Fichtenberg M	9,000	Compensation for damages to vehicle by	
Payment in lieu of supplemental		Transport equipment—	
death benefit—		Boone D	1,151
Lynch L	20,000	ICBC in trust for Tobias ML	1,027
Disputed contract services—		Compensation for damages to private vehicle	
Girones & Associates in trust		due to falling concrete—	
for Gorf Contracting	25,000	Allianz Insurance Company of Canada for Gallagher M. ...	1,839
Human rights complaint—		Compensation for damages to private vehicle	
Bolton W	11,066	due to falling pillar—	
Reil L	2,000	Carraro J	1,046
Settlement due to questioning—		Compensation for damages to snow plow	
Wood L I	5,200	on electrical pole—	
Medical discharge—		Marchand Lemieux in trust for Conseil de Bande	
Theriault J G J E	25,000	de Eastmain	1,000
Malicious prosecution and invasion of privacy—		Compensation for settlement of damage claim regarding the	
Richards Buell Sutton in trust		cancellation of contract for Terminals 1 and 2	
for Beecher L	7,500	at Pearson International Airport—	
Informant services—		Stikeman Elliot in trust for TIT2 Limited Partnership	45,000,000
Martens Lingard and Maddalena for		Compensation for litigation costs and interest regarding	
Name withheld ⁽¹⁾	2,500	the cancellation of contract for Terminals 1 and 2	
Loss / destruction and damage to exhibits—		at Pearson International Airport—	
Edjericon D J	1,387	Stikeman Elliot in Trust for TIT2 Limited Partnership	15,000,000
Hopwood G	1,247	Compensation for reimbursement of legal fees—	
Malabre G	1,000	Thompson Rogers in trust for McCumber M	4,293
Claims under \$1,000 (466)	89,233	Accident involving a Crown vehicle—	
	3,730,310	Barry and O'Neil in trust for Goguen M A	17,500
	4,362,466		

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lombard Insurance for MacDormand E.	1,678	TREASURY BOARD	
Lombard Insurance for Peace Bridge Brokerage Group	6,913	Secretariat	
Sterns Ltd.	4,167	CENTRAL ADMINISTRATION OF THE PUBLIC	
Sterns Ltd.	1,163	SERVICE PROGRAM	
Payment of compensation under the		Compensation for personal distress—	
<i>Canadian Human Rights Act—</i>		Akerstrom D.	1,793
Name withheld ⁽¹⁾	5,050	Moore S.	5,000
Compensation for dispenser stolen during renovations—		Richards L.	500
Studio LA 2000	1,094		<u>7,293</u>
Additional expenses incurred by an operator for			
non standard work on a ship—		VETERANS AFFAIRS	
Les Agences Océaniques du Bas St Laurent Ltée	38,548	Department	
Compensation for damages to vessel due to flooding—		VETERANS AFFAIRS PROGRAM	
McInnes Cooper and Robertson in trust for Bourque L.	15,500	Payment in the settlement of	
Compensation for damages to vessel on Pier of Portneuf—		harassment claim—	
Blouin Associés in trust		Name withheld ⁽¹⁾	5,000
for Navigation Ile aux coudres Inc	7,000	Compromise settlement regarding	
Compensation for damages to vessel by an		pension payout—	
underwater pipeline—		Richardson S.	14,357
Stikeman Elliot in trust for Yellowfin Shipping.	15,000	Payments made in settlement of	
Claims under \$1,000 (63)	24,198	claims for acting pay—	
	<u>60,446,018</u>	Arsenault T.	8,441
		Misner M.	2,139
		Claim under \$1,000 (1).	35
			<u>29,972</u>
		Total	<u>86,272,002</u>

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department		Department	
Compensation for damages to clothing while employee on duty—		CORPORATE MANAGEMENT	
Lillie J	118	SERVICES PROGRAM	
Thibert R	115	Stolen effects—	
Compensation for theft of wallet while employee on travel status—		O'Hara P	250
Martel N	218	Payment of relocation claim—	
Compensation for theft of overcoat while employee on travel status—		Rowland Y	5,500
Matheson R	432	Payments under \$100 (3)	189
Compensation for loss of eyeglasses while employee on travel status—			5,939
Pettipas T	254	CANADIAN IDENTITY PROGRAM	
Compensation for loss of luggage while employee on duty—		Damage to clothes—	
Smandych W	802	Fontaine C	185
Compensation for damage to personal motor vehicle during United Way car wash—		Payments under \$100 (2)	100
Wollenschlager B	269		285
Compensation to employees for personal belongings following an office fire—		PARKS CANADA PROGRAM	
Brouillette M	187	Compensation for damage to trailer awning—	
Guertin M	150	Garcin's Auto Body and Tucker G	900
Loiselle M	123	Compensation for broken eye glasses—	
Perreault M	196	Hopkinson R	239
Perreault R	107	Settlement for harassment case—	
Renaud F	195	Scott D	1,422
Compensation due to inspection disputes—		Hart T	1,828
Name withheld ⁽¹⁾	34,300	Medical expenses incurred—	
Compensation to an employee for theft of purse and effects—		Scott D	570
Datu J	872	Loss of HP Deskjet 500 Printer—	
Compensation for loss of effects from a government fleet vehicle—		Clark D	495
Pollon H	537	Bicycle incident at Forks National Historic Site—	
Compensation for the termination of convenience contract—		Wilson G	364
Labronics Manufacturing	474		5,818
Compensation for stolen personal property while on duty—		Canadian Radio-television and Telecommunications Commission	
Lutte H	664	Compensation for damages—	
Newton P	280	Lynn R	125
Zurbrigg R	347	Payments under \$100 (2)	126
Compensation for damage to personal vehicle—			251
Scott T	251	National Archives of Canada	
Payments under \$100 (12)	704	Payment under \$100 (1)	16
	41,595	National Film Board	
		Compensation for theft of rented equipment—	
		Matrix	8,853
		National Library	
		Payment under \$100 (1)	43
		Public Service Commission	
		Compensation for damage to clothing—	
		Poulin S	403
		Payment under \$100 (1)	20
			423

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Status of Women—Office of the Co-ordinator		FISHERIES AND OCEANS	
Compensation for medical expenses incurred by—		Department	
Calliste A.	280	Compensation for losses due to apparent arson—	
Payment under \$100 (1)	33	Roache W M.	41,255
	313	Compensation for travel costs—	
	21,941	Howell G J.	200
CITIZENSHIP AND IMMIGRATION		Compensation for damage to vehicle—	
Department		Corbett P.	566
Compensation for lost luggage—		Worldwide Aircraft Ferrying	300
Hoogendoorn L.	200	Compensation for damage to lobster traps—	
Compensation for lost of property—		Bush M.	120
Edmonton Motors Limited	860	Bush R.	180
Compensation for car accident (claim settlement)—		Compensation for damage to personal effects damaged and destroyed—	
Insurance Corporation of British Columbia	856	Bailey R.	244
Compensation for loss of personal property—		Chin Yee M.	355
Blair S.	176	Gosselin S.	105
Desjardins S.	200	Harrison N.	170
Payments under \$100 (4)	227	Hiscock M.	282
	2,519	Kambeitz J.	245
Immigration and Refugee Board of Canada		Parsons S.	225
Payment under \$100 (1)	52	Pritchard L.	159
	2,571	Temmel R.	197
ENVIRONMENT		Compensation for damage to personal property—	
Department		Partington P.	4,993
Damage to personal belonging—		Insurable deductibles for theft of personal items from a departmental vehicle—	
Dupras D.	158	Gagné J.	200
Gonzague J.	216	Insurable deductibles for vandalism on a personal vehicle during working hours—	
Theft of personal belonging—		Morasae A.	100
Munkittrik K.	409	Loss of wristwatch and eyeglasses due to the capsizing of a boat—	
Van Haure B.	320	Lambert A.	584
Theft of item while on travel status—		Premature deterioration of eyeglasses resulting from welding work—	
Saunders R.	129	Morency A.	295
Payments under \$100 (3)	158	Travel costs following cancellation of a term job offer on board of the Pierre Radisson—	
	1,390	Ouellet J.	452
FINANCE		In conjunction with the University of Manitoba, DFO contributed to the Freshwater Institute Silver Anniversary Fund Award—	
FINANCIAL AND ECONOMIC POLICIES PROGRAM		University of Manitoba	300
Compensation for damages—		Payments under \$100 (8)	478
Dalphy D.	25,000		52,005
Compensation for loss of pension income—			
Leslie L L.	7,710		
	32,710		
Auditor General		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Reimbursement of erroneous payroll deductions—		Department	
Patry L.	2,313	Compensation for cancelled trip—	
Compensation for loss of luggage while on business trip—		Laurin GB.	225
Ruta B.	2,063	Compensation for damages for personal injury—	
Reimbursement of tuition fees prior to becoming an employee—		Bolan M.	14,199
Charbonneau J.	887	Compensation for damage to vehicle—	
Payment under \$100 (1)	29	Weekes J.	1,062
	5,292	Damages to the Embassy of the People's Republic of China—	
	38,002	Embassy of the People's Republic of China	14,532
		Payments under \$100 (2)	117
			30,135

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian International Development Agency		Compensation regarding Employment Insurance appeals—	
Compensation for ruined clothing because of sprinkler—		Breton G	3,309
Trépanier C	519	Côté F	686
Compensation for robbery in San José while on travel status—		Compensation for costs incurred by clients not advised of course cancellations on time—	
Gawn M	436	Goulet S	394
Payment under \$100 (1)	80	Lacharite R	750
	1,035	Payments under \$100 (16)	750
			9,904
NAFTA Secretariat, Canadian Section		LABOUR PROGRAM	
Compensation for the loss of personal goods as a result of a robbery in Mexico City—		Payment under \$100 (1)	48
Beehan C	1,489	INCOME SECURITY PROGRAM	
Bedard M	2,189	Payments under \$100 (2)	63
	3,678		
	34,848	Canada Labour Relations Board	
		Payment of fees associated with the resolution of internal Board matters—	
HEALTH		Stikeman, Elliott Barristers and Solicitors	8,544
Department			39,220
Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards — (TB 813738 and TB 821428) (102 payments)	3,360,000	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Compensation for damage to employee's personal effects—		Department	
Bearden M	214	INDIAN AND INUIT AFFAIRS PROGRAM	
Jamieson C	1,000	Replacement of pants that were torn at work—	
Payments under \$100 (3)	164	Drake B	137
	3,361,378	Compensation for damage to clothing—	
		Kimberly Jones M	150
HUMAN RESOURCES DEVELOPMENT		Graduation ceremony for students in the First Nations Petroleum Land Administration Program—	
Department		Pilot Graduation 1996	200
CORPORATE SERVICES PROGRAM		Payments under \$100 (7)	156
Compensation for interest expenses incurred by an employee—			643
Nobel G	1,946	NORTHERN AFFAIRS PROGRAM	
Public Service Complaint settlements—		Personal effects burnt in a fire camp—	
Cormier L	2,000	Ricketts G	221
MacDowell G	15,000		864
Theft of camera used during corporate move—		INDUSTRY	
MacDonald K	200	Department	
Compensation for damaged clothing—		INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM	
Larose P	1,200	Compensation for grievance settlement—	
Séguin L	127	Name withheld ⁽¹⁾	744,096
Payments under \$100 (3)	188	Compensation to resolve employee dispute—	
	20,661	Arundel G B	10,000
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		Payments under \$100 (2)	73
Compensation to settle an appeal regarding payment of interest on an Employment Insurance overpayment—			754,169
Alvarez R	1,500	SERVICES TO THE MARKETPLACE PROGRAM	
Compensation for water damage to workstation—		Compensation for loss of personal effects—	
Wilson J	404	Leclair L	700
Compensation for stolen personal effects—		Compensation for change of frequency error—	
Haw E	500	Alcom Electronics	187
Weighill K	828	Town of Humbolt	345
Compensation for ambulance service for a client—		Payments under \$100 (4)	126
City of Lethbridge	194		1,358
Compensation for damage to clothing—			
Mathuk E	280		
Cardinal R	309		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Atlantic Canada Opportunities Agency		Paulin M J R	367
Compensation for damage to a vehicle—		Rajah R T	1,298
Westmorland Auto Body.....	925	Treholme R C	260
Stolen property while on government business travel—		Torrens DB	1,223
Abrams M.....	520	Wilton C	765
	1,445	Financial compensation—	
Canadian Space Agency		Alberston T	765
Compensation for damage to a vehicle—		Andrew L	169
Ringer J H in trust for Braithwaite L.....	1,901	Ayotte J P	106
Late pension fund buy back by the		Arslanian V	3,547
Canadian Space Agency—		Barton B J	5,944
Corriveau B F.....	1,981	Benoit J	588
Reimbursement for water damages to		Best S D	2,672
personal effects—		Biesenthal W	149
Marchand N.....	193	Bisson J J P	2,779
	4,075	Boisvert B	184
National Research Council of Canada		Bourgon D	178
Compensation for damaged clothing and		Brett K	1,517
personal effects—		Carr R	213
Bradley L.....	120	Clark D A	102
Statistics Canada		Clarke B B	125
Compensation for personal expenses relating		Cloutier M A	9,000
to damage incurred during data collection		Collier A J	166
for the 1996 Census—		Corbett A	332
Lavigne L.....	160	D'Amour J M L	305
Znak L.....	239	David P D	1,135
Payments under \$100 (15).....	673	Davis J E	550
	1,072	Drouin J S H R	1,571
	762,239	Farina M	189
		Forques C	13,084
		Foran A	1,997
JUSTICE		Gowlings Strathy & Henderson	
Department		Barristers & Solicitors	2,223
Compensation for wrongful conviction—		Hall Ray & Button Barristers & Solicitors	
Attorney General of British Columbia.....	52,756	in trust for Weiman D	2,394
Compensation for damage clothing—		Hawley O	164
Cowan L.....	256	Henman T	287
Garnishment (procedural errors)—		Henwood B	367
Coulton J.....	114	Hillier P	132
Smith J V.....	3,566	Jollimore K	775
Payment under \$100 (1).....	81	Jones N R W	35,942
	56,773	Kennedy J F	964
Federal Court of Canada		Kewen Environmental Limited	2,931
Payment under \$100 (1).....	45	King D J	134
	56,818	Kirchen H	450
		Lakatos M	122
NATIONAL DEFENCE		Latulippe J R P	3,500
Department		Leblond J	651
Compensation for damages to personal property—		Lemmon M	6,792
Beresford GD.....	422	Levesque C	161
Blakely B.....	294	Lizotte M	305
Hallée J.....	131	Loudoun R	214
Severeys EJA.....	1,525	Lunettes B	100
Thibeault RJ.....	159	Marion J C N	3,083
Compensation for loss of personal property—		McIntyre S	377
Bennett W L L.....	3,000	Menorostegui M	102
Graham D.....	150	Mercadier F	553
Haisell L D W.....	1,073	Newfoundland Navy League Training	
Henwood B R.....	728	Vessels Association	30,000
		Orlak J	1,410
		Pichette H	35,000
		Poitras T	108
		Port Sidney Development	9,086

**PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS 10.19**

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATURAL RESOURCES		Canadian Centre for Management Development	
Department		Compensation for cancellation of personal trip—	
Replacement of wedding ring damaged		Godon A	652
at work—		Canadian Transportation Accident Investigation and	
Rondeau A	1,148	Safety Board	
Suitcase lost—		Compensation for damage to clothing—	
Razbin V	353	Pullen K.	345
Compensation for clothing damaged at the workplace—		Compensation for the theft of personal effects—	
Bélanger G	248	Karafotias D	1,328
St Marie T	161	Ross D	1,875
Loss of briefcase in a flood—		Wallis M	1,206
Rodrigue D	290		4,754
Personal effects stolen while on travel status—		Chief Electoral Officer	
MacDonald L	560	Payment for stolen typewriter—	
Personal effects damaged at work—		Marcil P.	696
Needlands P J	101		547,063
Robert N	152		
Paul K	195		
Payments under \$100 (6)	493		
	3,701		
		PUBLIC WORKS AND GOVERNMENT	
PARLIAMENT		SERVICES	
House of Commons		Department	
Compensation to a tour operator due to her video		REAL PROPERTY SERVICES PROGRAM	
camera being damaged beyond repair after		Compensation for financial services incurred—	
being scanned at the Visitor Welcome Centre		Poole J	1,688
on Parliament Hill—		Settlement of a claim without prejudice—	
Deffontaines, J.	1,646	Arsenault R	501
Payments under \$100 (3)	198	Compensation for flood damage—	
	1,844	Sky Garden Cafe	358
		Compensation for personal injury—	
PRIVY COUNCIL		Cooligan R in trust for Armstrong J	1,000
Department		Compensation for personal injury and	
<i>Authority—PC 1994-520</i>		vehicle damage—	
Payments made to assist in the payment of costs		Seguin R	1,360
incurred by intervenors to the Commission of		Compensation for damaged eyeglasses—	
Inquiry on the Blood System in Canada—		Guanzon O	297
Blake, Cassels & Graydon	69,507	Payments under \$100 (5)	244
Buchan, Derrick & Ring	79,016		5,448
Elliot, Rodrigues and Daffern	58,613	SUPPLY AND SERVICES	
Gignac, Sutts	44,387	PROGRAM	
Goodman and Carr	78,932	Compensation for jacket stolen from workstation—	
Harvey, D	18,893	Lum G	377
Kapoor, Selnes, Klimm & Brown	60,777	Compensation for moving a boat—	
Kenneth Arenson	16,460	Savard B	16,000
Lavigne, P	54,887	Compensation for damaged items during a	
Marchand, Magnan, Melançon, Forget	48,843	work-related accident—	
Saunders, G C	4,554	Bellinger C	461
Tinkler, M	6,000	Compensation for human rights issue still	
Payment under \$100 (1)	92	being resolved—	
	540,961	Bliss H	4,745
		Payments under \$100 (21)	1,526
			23,109
			28,557

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SOLICITOR GENERAL		Royal Canadian Mounted Police	
Department		<i>Authority—PC 1991-8/1695</i>	
Compensation for clothing damage—		Damage to / loss of glasses or contacts—	
Minkoff R	136	Alder T	101
Correctional Service		Bayles ML	132
Compensation for employee's personal effects lost		Brochu Y	245
or damaged while on duty—		Carpenter TG	132
Bean B	184	Chaulk RT	189
Benesh A	500	Collett JS	247
Boivin J	106	Couturier K	236
Bouchaid R	319	d'Anjou MJG	315
Boucher R	150	Dickie W	246
Burton J	375	Erichsen DG	299
Chagnon S	208	Forai JD	246
Chamard P	102	Gallant MF	146
Cheng A	373	Gaucher GW	325
Daneau JL	287	Gaunce L	110
DeLa Durantaye L	469	Giguere M	164
Flannagan E	414	Graves RD	339
Fontaine A	150	Green CC	308
Fortin R	108	Halaburda CNR	150
Frechette S	310	Hebert J	302
Goel M	395	Hodgkin BF	186
Goyer P	419	Hogan BA	139
Harris L	388	Hourie DN	145
Hurtubise R	200	Kinahan GE	176
Johnston G	199	Lamarre	270
Kane G	103	Lennox DE	242
Korosi J	138	Martin M	150
Kube A	500	Mehl GW	252
Langsford A	159	O'Brien RA	256
Mailly M	100	Quirion P	159
Mainville C	250	Robichaud L	330
Maurice S	292	Ross R	241
Ouellet D	217	Shindruk CM	273
Pelletier R	201	Smith P	219
Prine J	140	Stoner RL	136
Rhyness K	158	Warren JW	390
Richard J	430	Watchorn B	335
Roussel JR	283	Woodfine LP	132
Scissions W	220	Damage to / loss of personal apparel / effects—	
Soosay V	3,000	Adal-Mohamad A	533
Viau P	1,362	Ashton SL	972
Warnell D	254	Boissonnault MJ	156
Compensation for the cost of an expert report resulting from		Burnett P	757
a small claims action—		Burniston NJ	245
Union of Solicitor General Employees	750	Burns RA	288
Compensation for damage to volunteer citizen escort's vehicle		Butler K	170
while on institutional grounds—		Clement GWG	1,450
House A	150	Crousset JG	108
Compensation for employee's personal medical treatment		Daigle M	125
for possible Hepatitis A exposure in a restaurant while		De Haitre D	120
on a course at the staff college—		Doktor LMA	252
Staines H	114	Dugas A	250
Payments under \$100 (44)	2,069	Fiordo	493
	16,546	Flanagan DM	150
		Foran F	208

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hart JD.....	155	Samson M.....	100
Henry K.....	145	Saskatchewan Government Insurance for Whitehouse E...	124
Houle JRD.....	112	Speedy Auto Glass Ltd for Delainey N.....	516
Kilar KE.....	1,711	Veinot R.....	154
LaChance G.....	500	Wirtz L.....	500
Laurin LJNG.....	282	Seizure / towing of vehicle—	
Lemery MJMB.....	234	Breti S.....	149
Loepky G.....	399	Cockrane V.....	2,000
Martin R.....	200	St John C.....	129
Martin R.....	1,300	Payment for leased vehicle—	
McCann C.....	288	Morris S.....	208
McGraw Shoes for Chiasson M.....	240	Elm City Leasing Ltd.....	1,486
McHardy JP.....	276	Damage to rental vehicle—	
McKernan T.....	377	Lyons J.....	529
McPhee K.....	123	Settlement for rental of residence—	
Murphy DJ.....	168	Basque FR.....	500
O'Neil JM.....	113	Loss / reimbursement of fine money—	
Penney PE.....	125	Provincial Treasurer.....	650
Quinton DD.....	107	Provincial Treasurer for Chief Provincial	
Raizenne S.....	375	Firearms Officer.....	1,450
Richard C.....	180	Provincial Treasurer for Duschenu G.....	500
Rochette G.....	390	Provincial Treasurer for Snow T.....	100
Schnell RE.....	103	Loss of money—	
Skrine JF.....	412	Bertrand GR.....	245
Spitkoski EJ.....	236	Demeester RCJ.....	1,000
Templeton M.....	125	George N.....	215
Thériault GJ.....	376	Damage to pagers / cellular phones—	
Tkachuk E.....	500	BC Tel Mobility Paging.....	1,525
Turnbull R.....	273	Compensation for non-usable goods—	
Walker JO.....	217	Parent AJF.....	113
Whitfield ST.....	157	Bodily damage—	
Damage to property—		Milner Fenerty in trust for Scott CT.....	2,000
Continental Realty & Management Ltd.....	1,015	Reimbursement of dental expenses—	
Doa J.....	1,594	O'Donnell VS.....	1,167
Dosko W.....	689	Destruction of exhibit—	
Ducharme P.....	142	Clarke D.....	305
Duguay J.....	108	Relocation costs—	
Heatherington K.....	386	Carson & Co in trust for Brozer S.....	7,000
Jest BM.....	389	By-election costs—	
Lower Post First Nation.....	300	Town of Fox Creek.....	1,805
Maritime Door & Window for Belliveau V.....	302	Insurance deductible—	
McKearney C.....	450	Ralph DG.....	100
Neufeld Contracting for Grandin Manor.....	159	Accommodation / transportation costs—	
Park Manor Apts for Ivar Hernes.....	501	Chmil J.....	129
Poirier Woodworking.....	475	Firearm acquisition certificate cost—	
Rocky Mountain House Volunteer Search & Rescue.....	654	Budd A.....	201
TL'AZT'EN Nations for Antole M.....	325	Real estate / legal fees—	
Whitemud Inn.....	140	Bujold JLL.....	10,483
Wiklund's Contracting Ltd.....	196	Emery R.....	1,068
Damage to vehicle—		Flieger BW.....	4,894
Agnew DJ.....	301	Grey Casgrain Avocats in trust for name withheld.....	750
Bechtel AV.....	370	Harrison HS.....	5,000
Bernard M.....	321	Wales B.....	225
Bjorgan SM.....	114	Wilson PA.....	1,645
Capital Autobody Ltd for Whitehouse L.....	110	Compensation for lost wages—	
Capital Pontiac Ltd for SGI.....	500	Felbel DL.....	270
Collins K.....	245	Houston GN.....	147
Doran S.....	1,513	Lauber L.....	871
Gottert NN.....	267	Rondeau S.....	158
Lemay R.....	374	Schmidt J.....	104
Russell K.....	484	Human rights complaint—	
Rusty's Car Care for Whitehouse L.....	125	Dickson R.....	5,984
Samagalski KB.....	524		

(1) Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION		HUMAN RESOURCES INVESTMENTS AND	
Department		INSURANCE PROGRAM	
<i>Authority—Federal Court Award T-1554-92</i>		<i>Authority—Federal Court Award T-2135-87-90</i>	
Settlement for treatment contrary to the provisions of		Settlement related to a damage to	
the Canadian Charter of Rights and Freedom—		reputation case—	
ARCH in trust for Rowe C.	7,000	Tourigny J R.	6,000
<i>Authority—Ontario Court Award CP-22580/96</i>			8,322
Court filing fee—			
Bhasin N.	50		
<i>Authority—Federal Court Award T-1504-92</i>		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Settlement of complaint brought to the Canadian Human		Department	
Rights Commission—		INDIAN AND INUIT AFFAIRS PROGRAM	
Burstall Ward Barristers and Solicitors in trust for		<i>Authority—Federal Court Award T-1678-88</i>	
Menghani J.	2,500	Whether contracted out employees are Public	
<i>Authority—Federal Court Award IMM3111-95</i>		Servants—	
Legal cost—		Payment of salary and benefits	
Geraldine Sadoway in trust for Tran T.	1,000	Thomas, W C & Peguis Band.	103,013
<i>Authority—Federal Court Award IMM-1479-96</i>		<i>Authority—Supreme Court of British Columbia A962272</i>	
Compensation for judicial review of a decision of a		Settlement of a claim regarding surrender of land—	
visa officer—		Farris, Vaughan, Wills & Murphy in trust for	
Green and Spiegel in trust of Singh J.	2,825	Cook's Feery Indian Band.	2,366
<i>Authority—Federal Court of Appeal Award A-339-96</i>			105,379
Legal cost—			
Loebach, Corrigan and Alsewaidu in trust for Wassiq P. ...	563		
<i>Authority—Federal Court of Appeal Award IMM4087-94</i>		INDUSTRY	
Legal cost—		Department	
Major Caron in trust for Hundal R.	2,061	SERVICES TO THE MARKETPLACE PROGRAM	
<i>Authority—Federal Court Award IMM187-96</i>		<i>Authority—Ontario Court of Justice Award RE5349/95</i>	
Settlement for medical refusal of visa—		Compensation for court costs—	
Major Caron in trust for Tong S.	3,638	Davies, Ward and Beck.	66,490
<i>Authority—Ontario Court Award 96-C-101487</i>		Federation of Law Societies of Canada.	27,137
Claim for wrongful arrest/imprisonment—			93,627
Michael Crane, Barrister and Solicitor in trust for			
Arumugam D, litigation guardian of Deveraj P.	17,500		
<i>Authority—Federal Court Award IMM-3137-95</i>		JUSTICE	
Fine for contempt of court—		Canadian Human Rights Commission	
Michael Crane, Barrister and Solicitor in trust for		<i>Authority—Federal Court Award T-2801-94</i>	
Marques F.	3,500	Legal fees were reimbursed—	
	40,637	James R K Duggan in trust for Mercier B.	5,307
HUMAN RESOURCES DEVELOPMENT		NATIONAL DEFENCE	
Department		Department	
CORPORATE SERVICES PROGRAM		<i>Authority—Provincial Court BCSC No B931251</i>	
<i>Authority—Federal Court Award T-1977-94</i>		Cost awarded with respect to motor vehicle accident—	
Court costs related to an unjust dismissal case—		Becher Mathers Professional Law Corporation	
Lavigne R.	2,322	Barristers & Solicitors in trust for Lew R.	274,127

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL REVENUE		<i>A-565-93</i>	
<i>Authority—Supreme Court of British Columbia</i>		Molson Breweries	46,500
<i>A-901450</i>		<i>T-2349-86, A-582-94</i>	
Arvay Finlay in trust		Neil W. Nichols Professional Corporation	
Little Sisters Book & Art Emporium et al.	296,420	Bellingham, Brenda	5,460
<i>C913845</i>		<i>A-203-96</i>	
Farris, Vaughan, Will & Murphy in trust		Sherman, David M.	
Schenley Holdings Ltd.	1,600	770373 Ontario Limited	9,604
<i>Authority—Supreme Court of Canada</i>		<i>A-14-94</i>	
<i>23282, 23283, 23284</i>		Taylor, McCaffrey	
Mockler, Peters, Oley, Rouse & Williams in trust		Neuman, Melville	28,179
Antosko, H. Boris (et al.)	7,709	<i>T-1418-93, T-1420-93, T-1421-93</i>	
<i>Authority—Federal Court of Canada</i>		Thorsteinssons in trust	
<i>A-306-94</i>		Foreman, Peter M. (et al.)	5,805
Byrne, Pamela Rachelle Mary	250	<i>A-511-94</i>	
<i>A-801-95</i>		Thorsteinssons in trust	
CCLC Technologies Inc.	300	Husky Oil Ltd.	8,665
<i>A-500-94</i>		<i>A-172-95</i>	
Desjardins, Ducharme, Stein, Monast		Tory, Tory, DesLauriers & Binnington in trust	
Dohoune Normick Inc.	5,865	Lowe, R. Peter B.	2,525
<i>T-787-88</i>		<i>T-3151-90</i>	
Douglas, Symes & Brissenden		Wolff, Leia in trust	
ICHI Canada Ltd.	10,102	CPL Holdings Ltd.	3,157
<i>A-647-96</i>		<i>Authority—Tax Court of Canada awards and court</i>	
Duncan & Craig		<i>costs with respect to the Income Tax Act</i>	
Penner, Brent	2,424	<i>Authority—Awards:</i>	
<i>T-359-92</i>		<i>95-1118(IT)</i>	
Felesky, Flynn in trust		Anne Robinson Law Offices in trust	
Duthie, Estate of George.	5,560	Creasor, Robert	250
<i>A-276-94</i>		<i>92-1543(IT)G, 92-1544(IT)G</i>	
Fisher, Irene	250	Arthur, Robert, Camporese in trust	
<i>T-1944-92</i>		Vaccarello, Paul	1,400
Flavell, Michael C.J.	5,079	Grimaldi, Emilio	1,400
<i>A-300-95</i>		<i>91-275(IT)G, 91-274(IT)G</i>	
Francis K. Peddle in trust		Barry & O'Neil in trust	
Arsenault, Francis J.	1,757	Dugay, Edward & James	4,065
<i>T-3765-82</i>		<i>93-3159(IT)G</i>	
Goodman Phillips & Vineberg		Bell, Ralph Francis	475
W. Ralston & Co. (Canada) Inc.	6,384	<i>94-1230(IT)</i>	
<i>T-589-92</i>		Betts, John L.	1,882
Harrison, Elwood in trust		<i>95-571(IT)</i>	
Canada Trustco	1,000	Bhimani, Sultana	400
<i>A-305-94</i>		<i>93-1587(IT)G</i>	
Lazarescu, Linda Ellen	250	Bourne, Harry	300
<i>T-1500-94</i>		<i>95-2905(IT)</i>	
MacLeod, Dixon in trust		Burke, Gerald C.	
Jim's Motor Repairs (Calgary) Ltd.	2,656	Cleuziou, Solange.	710
<i>A-544-95</i>		<i>94-2924(IT)G</i>	
Marshall, Stephen and Victoria	200	Cassels, Brock & Blackwell	
<i>T-2964-91</i>		Hassanali, Estate of Count Sajan.	300
McDougall, Ready		<i>93-181(IT)G</i>	
Shindle, Beatrice	7,128	Cheadle, Johnson, Shanks, MacIvor in trust	
<i>T-2627-85, T-2628-85, T-2629-85</i>		Priesen, Bernard	4,818
<i>A-103-90, A-104-90, A-105-90</i>		<i>93-2304(IT)G</i>	
Mockler, Peters, Oley, Rouse & Williams in trust	4,571	Clark, Wilson in trust	
Antosko, H. Boris (et al.)	3,452	Progressive Solutions Inc.	22,324

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
95-2223(IT)/I Comartin, Joseph J. Pepper, Chris	734	95-1446(GST)/I Felesky, Flynn Sundquist, Glenn	1,100
94-1967(GST)/I Crocco, Hunter, Purvis in trust Mar-Phi Realty Ltd.	675	95-3756(IT)/I Francis K. Peddle in trust Bronec, Gabriela	701
95-1658(IT)/I Cruikshank, Karvellas Wodak, Carol	1,067	92-2393(IT)/G Fraser & Beatty Burnet, K. Peter	3,319
93-3412(IT)/G Cummings, Cooper, Schusheim & Berliner in trust Rosati, Henry	3,143	95-1811(GST)/I, 95-3349(IT)/I 95-1812(GST)/I, 95-1813(IT)/I Fraser & Beatty McLeod, Robert D. (et al)	2,268
95-3700(IT)/I Daniel St-Pierre in trust Lemire, Robert	652	95-3933(IT)/I Fraser & Beatty Nicholas, Cynthia	664
94-752(IT)/G De Granpré, Chaurrette, Lévesque Léo Beaumont Inc.	4,270	93-1935(IT)/G, 93-155(IT)/G, 93-157(IT)/G, 93-158(IT)/G, 93-159(IT)/G Fraser & Beatty in trust Tsang, Rita	5,097
92-2479(IT)/G Desjardins, Ducharme, Stein, Monast Dohoune Normick Inc.	5,999	92-423(IT)/G, 92-424(IT)/G, 92-425(IT)/G Fraser & Beatty Whent, Ken A. (et al)	60,000
96-518(IT)/G Després, Perreault in trust Pelchat, Michel	1,251	96-1611(IT)/I, 96-1811(IT)/I Fulton & Company Ray, Donald & Mary	1,006
95-1820(GST)/I Douglas, Symes & Brissenden Heer, Harbhajan Singh	968	95-2635(IT)/I George, Murray & Shipley in trust Walker, Jack	650
86-383(IT) Douglas, Symes & Brissenden ICHI Canada Ltd.	591	95-3816(IT)/I, 95-3817(IT)/I Gilmore & Company Schmalz, Patricia	52
94-2779(IT)/G Douglas, Symes & Brissenden Williams, Regan M.	1,880	Schmalz, Mark	52
95-645(IT)/I Dubouloz Wilner, Claire-Jehanne	352	95-4023(IT)/I Gosselin, Ouellette, Grondin, Houle Vallee, Lisette	1,043
94-847(UI) Dufour, Nicole	261	95-2311(IT)/I Griffin, Toews, Maddigan Toews, Cornelius H.	1,000
96-1225(IT)/I Ellison, Marvin L. Pradeepan, Nani	800	94-1751(UI) Guerin Rieder, Lise	83
93-514(IT)/G, 93-513(IT)/G Farano, Green Muscillo, Dario & Pasquale	16,713	94-3151(IT)/I Hanson, Hashey in trust Hodgin, Marilyn R.	825
93-0508(IT)/G Farano, Green Nuco Developments Limited	4,419	93-2949(IT)/G Hanson, Hashey in trust Stan Steeves & Sons Ltd.	8,638
91-2129(IT)/G Farris, Vaughan, Willis & Murphy The Toronto Dominion Bank	4,557	93-3377(IT)/G Harrison & Elwood in trust Gilvesy, John	4,123
95-3004(IT)/I Fasken, Campbell, Godfrey in trust Kubicek, Estate of William	778	93-210(IT)/I Hays, Jacalyn	419
95-695(IT)/I Felesky, Flynn Gianis, Augustus G.	1,108	95-1733(IT)/I Hofer, Sandra D.	200

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-788(GST)/I		92-2624(IT)/G, 92-2622(IT)/G	
Interior Mediquip Ltd.	25	McTaggart, Blais & Milton in trust	
93-3502(IT)/G		Davis, Herbert & Marget.	2,439
Jacques Matte in trust		94-3075(IT)/I	
Waxman, Murray.	7,580	McTague Law Firm in trust	
94-432(IT)/I		Kadin, Allan.	943
Jason, Robert R.		93-11(IT)/G	
Wichartz, Marilyn.	1,200	Mendelsohn, Rosentzweig, Shacter in trust	
96-2507(IT)/I		Borsellino, Caterina.	2,000
Jelles, Henja.	75	95-2601(IT)/I, 95-2602(IT)/I, 95-2603(IT)/I	
96-2509(IT)/I		Miller, Thomson in trust	
Jelles, John.	75	Baxter, Richard.	1,400
89-1187(IT)		92-370(IT), 93-48(IT)	
Koffman, Birnie & Kalef		Miller, Thomson	
Weatherhead, James E.	750	Daudlin, Robert M.P.	4,864
94-1510(IT)/G, 94-1511(IT)/G		Alguire, William G.	4,483
Kowarsky & Company in trust		82-736(IT), 82-737(IT), 82-271(IT)	
Bergen, Gerhard S. & Calvin, Greta.	6,070	Mockler, Peters, Oley, Rouse & Williams in trust	
93-2256(IT)/G		Antosko, H. Boris (et al).	1,084
Lafleur & Brown in trust		95-3887(IT)/I	
U.S.M. Canada Limited.	27,619	Nathalie Hamel in trust	
93-1514(IT)/G, 93-3322(IT)/G		Giroux, Claude.	650
Lette, Whittaker in trust		96-3699(IT)/I	
Von Teichman, Wolf.	28,262	Nazarevich & Koziak	
94-1226(IT)/G		Barz, Otto.	820
MacKenzie, Gervais SENC in trust		96-648(IT)/I	
Riendeau, Gérard.	6,600	Nazarevich & Koziak in trust	
95-2753(IT)/I		Lopata, Walter.	769
MacPherson, Leslie & Tyerman		94-1149(IT)/G	
Bearss, Carole.	776	Nazarevich & Koziak	
94-2142(IT)/G		Yuck, Terry.	2,185
MacPherson, Leslie & Tyerman		95-1631(IT)/I, 95-1632(IT)/I	
Save the Planet Holdings Inc.	400	Olive, Waller, Zinkhan & Waller in trust	
92-718(IT)/I		Fiorante, Joe.	428
Mandell, Pinder		Fiorante, Vince.	1,028
Parenteau, David.	270	95-4026(IT)/I	
93-911(IT)/G		Pascale, Zentil	
Martinez, Augusto H.	2,054	Gallo, John.	765
95-2233(IT)/I		95-2104(IT)/I	
Marzano, Angelo.	50	Pedersen, Norman, McLeod & Todd	
95-221(IT)/I		T.S. Metals Ltd.	733
Matte Bouchard		95-750(GST)/I	
Major, Norbert.	650	Perley-Robertson, Panet, Hill & McDougall in trust	
95-2166(GST)/I, 95-2163(GST)/I		Atriums at Willows Partnership.	1,000
McDougall, Ready		93-801(UI), 93-802(UI)	
Madsen, Kjell.	471	Perlo, Stewart, Lincoln	
McMartin, Larry.	471	Durand, Georgette & Gabriel.	77
90-3484(IT)		94-2124(IT)/G	
McDougall, Ready		Pierlot, Hubert.	300
Shindle, Ervin.	815	96-1241(IT)/I	
93-2426(IT)/G		Pothier, Delisle	
McKercher, McKercher & Whitmore		Bedard, Sylvie.	500
Adams, Ron O.	3,177	96-1157(IT)/I	
94-1725(IT)/G		Priel, Stevenson, Hood & Thornton	
McLachlan, Wilcox & Ducharme in trust		Brady, James.	1,667
Guzzo, Tonino.	3,311		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-3053(IT)G		94-176(IT)I	
Priel, Stevenson, Hood & Thornton		Stewart, Esten in trust	
Canwest Capital Inc.	6,130	Noseworthy, Carlene	500
95-2033(IT)I, 95-2032(IT)I		93-2746(IT)G	
Priel, Stevenson, Hood & Thornton		Stewart, McKelvey, Stirling, Scales in trust	
Enns, Elizabeth	450	Alward, Eric A.	1,700
Enns, Herman	450	95-1138(IT)I	
93-427(IT)G		Stolte, Alexandra	650
Priel, Stevenson, Hood & Thornton		88-1059(IT)O	
Tingley, Dale	7,945	Theodore Kuchta in trust	
94-1975(IT)G		Carr, Allan J.	1,011
Pushor, Mitchell, Davies, Montgomery & Company in trust		95-4128(IT)G	
Smith, Mary Therese	1,000	Thorsteinssons in trust	
95-1976(IT)I		Davidson, Estate of Naida Marilyn	3,428
Pye, Willis R		90-3156(IT), 91-3157(IT), 90-3158(IT)	
Craig, Robert	950	Thorsteinssons in trust	
95-1860(IT)I		Foreman, Peter M (et al)	1,359
Robertson, Stromberg		94-346(IT)G	
Myers, Kim	1,666	Thorsteinssons	
92-1944(IT)		Gordon, Harry	2,368
Ronald A. Cole in trust		93-891(IT)G	
Billard Fisheries Limited	6,400	Thorsteinssons in trust	
95-2710(IT)G		Husky Oil Ltd.	5,052
Saskatchewan Lawyers' Insurance Association Inc.		93-1248(IT)G	
Clark, Calvin	7,723	Thorsteinssons in trust	
95-2038(IT)I		Linfields Limited	3,425
Sen, Asim K.		93-583(IT)G	
Synchrosat Limited	150	Thorsteinssons	
93-3355(IT)I		Lomas Development Ltd.	4,861
Silbernagel & Co.		91-2498(IT)G	
Jones, Scott	3,378	Thorsteinssons in trust	
96-3635(IT)I		Mara Properties Ltd.	19,535
Silbernagel & Co.		A-159-93, A-160-93	
Mayer Family Trust	750	Thorsteinssons	10,559
95-1885(IT)I, 95-1884(IT)I		Tennant, John	18,429
Simpson, Wigle		96-848(IT)I	
Wierenga, Lourens & Auke	992	Torkin, Manes, Cohen & Arbus in trust	
94-688(IT)G		Sanarossa, Lauretta	1,000
Siskind, Cromarty, Ivey, Dowler in trust		95-2902(IT)I, 95-2903(IT)I	
Dolson, Aaron	2,400	Torkin, Manes, Cohen & Arbus	
95-2516(UI)		Tari, Lino & Rossana	800
Smith, J.J.	50	90-698(IT)G	
95-36(IT)I		Vamos, Pamela J.	62
Socher, Nicholas	950	95-3690(IT)I	
93-2214(IT)G, 93-2215(IT)G, 93-2216(IT)G		Verdun, Robert J.	1,000
93-2261(IT)G, 93-2265(IT)G, 93-2266(IT)G		95-2410(IT)I	
Spiegel, Sohmer		Vescio, Filippo	500
Kiliaris, Helen (et al)	10,300	95-2271(IT)I	
92-2878(IT)G		Wellenreiter & Wellenreiter in trust	
Spiegel, Sohmer		Brahimir, Sulejman	1,196
Modlivco Inc.	2,583	95-3524(IT)I	
95-3249(IT)I		Wilson, Reverend Gerald	674
Stephens, Dale G.	130		904,926
95-1933(IT)I			
Steven Blau in trust			
Membrex Ltée	950		

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES		TRANSPORT	
Department		Department	
REAL PROPERTY SERVICES PROGRAM		<i>Authority—Ontario Court of Justice B31/94</i>	
<i>Authority—Provincial Court Award C945142</i>		Payment of legal fees awarded to third party regarding terminals 1 and 2 Pearson International Airport litigation—Berkow Cohen in trust for Goodman and Goodman	163,837
Dispute settlement BC Hydro and PWGSC—BC Hydro	450,000	<i>Authority—Supreme Court of British Columbia C941374</i>	
<i>Authority—Federal Court Award 1700-579-3</i>		Personal injury following fall on dock at Gibsons BC—Kowarsky and Company in trust for Martin R	10,000
Settlement of construction dispute—Lang Michener Barrister	44,092	<i>Authority—Supreme Court of British Columbia C871434</i>	
<i>Authority—Canadian International Trade Tribunal PR-95-035</i>		Personal injury following fall on Ferry Landing at Powell River BC—Ferguson Gifford in trust for Meunier C	26,000
Compensation for costs incurred to file and proceed with complaint—Secure Technologies International Inc	2,690	<i>Authority—Supreme Court of British Columbia 92-4353</i>	
	<u>496,782</u>	Personal injury at Victoria Airport due to seats causing falls and injury—Salmond Ashurst in trust for Pope DJ and B	7,241
SOLICITOR GENERAL			<u>207,078</u>
Correctional Service		Total	<u>2,141,301</u>
<i>Authority—Federal Court Awards T-1409-95 and T-2094-95</i>			
Payment for damages and costs relating to restrictions to the claimant's telephone privileges—Charles B. Davison in trust for Delroy N	5,116		

SECTION 11

1996-97

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

CONTENTS

	<i>Page</i>
Agriculture and Agri-Food	11.2
Canadian Heritage	11.4
Environment	11.6
Fisheries and Oceans	11.8
Health	11.12
Human Resources Development	11.12
Indian Affairs and Northern Development	11.14
Industry	11.18
Justice	11.20
National Defence	11.22
Natural Resources	11.22
Public Works and Government Services	11.24
Solicitor General	11.24
Transport	11.24

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f)

adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department				
Big Game Crop Damage Compensation Program .....	...	...	...	...

Canada Agriculture Infrastructure Program .....	...	...	...	...

Canada/Manitoba partnership agreement on municipal water infrastructure .....	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...

Contributions to 4-H clubs	8	8	14	9
	8	8	14	9
	149	121	238	132
Crop insurance and waterfowl	88	692	388	1,617
	92	1,004	349	2,213
	1,141	21,776	5,611	20,888
Crops Sector Companion Program .....	...	...	...	...

Economic and regional development agreements .....	...	...	...	674
	239	136	2,630	627
	6,740	27,545	33,040	32,125
Enhanced Income Protection for Producers of Edible Horticulture Products .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...
...	...	...	314	...	...	314	...	...	314
...	...	4,233	5,833	805	...	10,871	...	...	10,871
...
...	...	4,233	5,833	805	...	10,871	...	...	10,871
...	...	4,713	...	...	...	4,713	...	...	4,713
...	...	8,380	...	...	...	8,380	...	...	8,380
...	...	25,515	...	...	...	25,515	...	...	25,515
...	...	...	8,722	...	...	8,722	...	...	8,722
...	...	...	150	...	...	150	...	...	150
...	...	...	8,872	...	...	8,872	...	...	8,872
...	...	...	490	...	...	490	...	...	490
...	...	...	759	...	...	759	...	...	759
...	...	...	2,299	...	...	2,299	...	...	2,299
...	...	...	1,873	...	...	1,873	...	...	1,873
...	...	...	3,437	...	...	3,437	...	...	3,437
...	...	...	8,310	...	...	8,310	...	...	8,310
10	58	21	23	29	15	195	...	...	195
10	58	21	23	29	15	195	...	...	195
148	1,214	411	452	552	244	3,661	...	...	3,661
15,874	18,447	26,536	70,729	37,632	3,777	175,780	...	...	175,780
16,254	24,214	18,119	61,832	35,585	3,894	163,556	...	...	163,556
246,538	404,994	376,649	1,332,324	889,894	73,758	3,373,573	...	...	3,373,573
...	...	...	54,500	...	...	54,500	...	...	54,500
...	...	...	54,500	...	...	54,500	...	...	54,500
...	...	...	109,000	...	...	109,000	...	...	109,000
5,705	...	...	...	...	...	6,379	...	...	6,379
6,360	...	...	...	926	...	10,918	...	...	10,918
37,362	...	12,797	13,169	8,676	19,555	191,009	...	...	191,009(1)
...
...
...	2,381	...	...	...	767	3,148	...	...	3,148

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Grants to Apple Producers under the National Transition Fund .....	...	...	264	...
.....
.....	...	...	264	...
Grants to organizations under the Safety Net Companion Programs .....	...	...	...	1,500
.....
.....	...	...	...	1,500
Green plan	193	251	245	224
.....	140	323	283	328
.....	636	848	1,152	1,056
Gross revenue insurance plan .....	...	10	12	84
.....	...	1,803	354	628
.....	...	9,811	2,315	4,882
Net Income Stabilization Account	57	1,834	1,105	938
.....	38	1,076	439	621
.....	205	5,670	2,391	2,505
New Brunswick Debt Refinancing Program .....	...	...	...	181
.....	...	...	...	114
.....	...	...	...	295
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...
.....
.....	...	181	209	124
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs	409	227	397	902
.....
.....	409	227	397	902
Rabies indemnification program .....	...	...	...	...
.....
.....	...	...	...	5
Tobacco diversification plan .....	...	...	...	...
.....
.....	...	4,900	566	141
Total ministry	755	3,022	2,425	6,129
.....	517	4,350	4,069	4,540
.....	9,280	71,079	46,183	64,555

CANADIAN HERITAGE

Department

Alberta partnership agreement on culture .....	...	...	...	...
.....
.....
Canada/Alberta Strategic Alliance .....	...	...	...	...
.....
.....

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,099	...	...	...	...	...	1,363	...	...	1,363
...
1,099	...	...	...	...	...	1,363	...	...	1,363
...	...	...	...	56	...	1,556	...	...	1,556
...
...	...	...	...	56	...	1,556	...	...	1,556
3,914	6,227	...	...	...	1,361	12,415	...	...	12,415
4,525	4,690	2,207	4,440	3,237	1,321	21,494	...	...	21,494
16,810	21,020	2,207	4,440	16,067	4,964	69,200	33	47	69,280
...	14	144	...	310	9	583	...	...	583
34,266	37,195	19,424	(55)	5,622	628	99,865	...	...	99,865
250,200	340,762	384,203	902,975	566,993	12,578	2,474,719	...	...	2,474,719
1,569	41,181	30,994	171,708	33,880	4,827	288,093	...	...	288,093
838	28,001	20,828	45,538	23,876	4,763	126,018	...	...	126,018
5,600	124,178	97,096	450,751	129,300	16,264	833,960	...	...	833,960
...	...	...	...	...	...	181	...	...	181
...	...	...	...	...	...	114	...	...	114
...	...	...	...	...	...	295	...	...	295
...	26	...	...	1,121	...	1,147	...	...	1,147
(33)	20	...	2	1,529	...	1,518	...	...	1,518
5,217	3,556	2,080	1,108	5,216	288	17,979	...	...	17,979(1)
...	27,051	12,928	...	...	...	41,914	...	...	41,914
...
...	27,051	12,928	...	...	...	41,914	...	...	41,914
...
1	22	1	...	...	...	24	...	...	24
229	2,337	53	18	1	...	2,643	...	...	2,643
...
...	1,185	...	...	...	...	1,185	...	...	1,185
3,217	39,557	...	...	...	...	48,381	...	...	48,381
28,171	93,004	79,569	313,878	73,833	9,989	610,775	...	...	610,775
62,221	95,385	68,980	170,626	70,804	10,621	492,113	...	...	492,113
566,420	967,050	918,172	2,839,865	1,617,560	128,418	7,228,582	33	47	7,228,662
...	...	...	...	53	...	53	...	...	53
...	...	...	...	158	...	158	...	...	158
...	...	...	...	211	...	211	...	...	211
...	...	...	...	852	...	852	...	...	852
...
...	...	...	...	852	...	852	...	...	852

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

New Brunswick cooperation agreement on culture .....	...	...	...	...
	...	...	...	274
	...	...	...	274
Newfoundland cooperation agreement on culture	360	...	...	...
	846	...	...	...
	1,206	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	51	...
	...	...	524	...
	...	...	575	...
Official language in education program	2,466	1,309	7,373	17,262
	3,048	1,599	8,530	20,648
	61,889	31,591	112,237	491,169
Prince Edward Island cooperation agreement on culture .....	...	...	...	...
	...	49	...	...
	...	49	...	...
Winnipeg development agreement on culture .....	...	...	...	...

Total ministry	2,826	1,309	7,424	17,262
	3,894	1,648	9,054	20,922
	63,095	31,640	112,812	491,443

ENVIRONMENT

Department

British Columbia Integrated Federal/Provincial

Water .....	...	...	...	...

Canada/Newfoundland climate network expansion agreement	69	...	...	...
	76	...	...	...
	1,043	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...

Flood damage reduction				
British Columbia .....	...	...	...	...

Flood risk mapping .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	888	888	...	...	888
...	888	888	...	...	888
...
...	231	...	...	231	...	...	231
...	231	...	...	231	...	...	231
...
...	274	...	...	274
...	274	...	...	274
...	360	...	...	360
...	846	...	...	846
...	1,206	...	...	1,206
...	51	...	...	51
...	524	...	...	524
...	575	...	...	575
50,059	63,234 ⁽²⁾	10,745	9,010	15,098	11,391	187,947	1,150	1,199	190,296
53,918	73,275	10,279	14,365	13,815	9,459	208,936	3,978	1,119	214,033
2,015,484	1,582,517	161,369	138,014	171,369	179,649	4,945,288	14,848	12,826	4,972,962
...
...	49	...	...	49
...	49	...	...	49
...	...	399	...	...	...	399	...	...	399
...	...	87	...	...	...	87	...	...	87
...	...	486	...	...	...	486	...	...	486
50,059	63,234	11,144	9,010	16,003	11,391	189,662	1,150	1,199	192,011
53,918	73,275	10,366	14,596	13,973	10,347	211,993	3,978	1,119	217,090
2,015,484	1,582,517	161,855	138,245	172,432	180,537	4,950,060	14,848	12,826	4,977,734
...
...	32	32	...	...	32
...	32	32	...	...	32
...	69	...	...	69
...	76	...	...	76
...	1,043	...	...	1,043
419	419	...	...	419
396	396	...	...	396
4,743	4,743	...	...	4,743
...	265	265	...	...	265
...	223	223	...	...	223
...	488	488	...	...	488
260	36	...	296	...	...	296
283	119	...	402	...	...	402
13,299	8,742	1,753	2,183	2,587	1,162	29,726	...	...	29,726(1)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
James Bay Consulting committees on environment .....	...	...	...	...

North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Peace, Athabasca and Slave Rivers study (Northern River Basin) .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Sustainable management program for the Fraser River Basin .....	...	...	...	...

Water quality monitoring agreements .....	...	50	...	...
	140	62	...	85
	1,716	478	...	548
Water quantity survey agreement	354	15	120	215
	312	17	83	149
	4,317	757	2,503	4,505
Weather radio network	53	...	77	28
	43	...	24	6
	1,037	...	787	372
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments .....	...	...	...	...

Total ministry	476	65	197	243
	571	79	107	240
	8,113	1,235	3,290	5,425

FISHERIES AND OCEANS

Department

Atlantic Fisher Early Retirement Program	1,396	43	2,688	...

	1,396	43	2,688	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
95	...	...	...	...	...	95	...	...	95
1,276	...	...	...	...	...	1,276	...	...	1,276
...	...	424	1,046	775	4	2,249	...	...	2,249
...	...	175	285	245	4	709	...	...	709
...	...	599	1,331	1,020	8	2,958	...	...	2,958
68	84	...	...	...	...	152	...	...	152
87	70	...	...	...	...	157	...	...	157
1,149	1,004	...	...	...	...	2,153	...	...	2,153
...
...	...	...	...	789	...	789	...	...	789
...	...	...	...	4,730	...	4,730	...	...	4,730
2,500	...	...	...	...	...	2,500	...	...	2,500
2,500	...	...	...	...	...	2,500	...	...	2,500
17,710	...	...	...	...	...	17,710	...	...	17,710
...
300	...	...	...	...	166	466	...	...	466
600	...	...	...	...	273	873	...	...	873
...	...	...	...	...	1,433	1,433	...	...	1,433
...	...	...	...	...	1,634	1,634	...	...	1,634
...	...	...	...	...	3,276	3,276	...	...	3,276
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	287	...	...	287
...	...	...	...	...	...	2,742	...	...	2,742
200	404	...	...	...	...	1,308	...	...	1,308
625	380	...	...	...	...	1,566	...	...	1,566
18,083	13,986	6,117	5,823	14,211	...	70,302	...	...	70,302
...	...	...	...	...	...	158	...	...	158
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	2,196	...	...	2,196
...	...	...	305,113	...	...	305,113	...	...	305,113
...	...	...	288,709	...	...	288,709	...	...	288,709
...	...	...	1,705,405	...	...	1,705,405	...	...	1,705,405(1)
3,447	488	424	306,159	811	1,702	314,012	...	...	314,012
4,286	450	175	288,994	1,153	2,059	298,114	...	...	298,114
56,860	23,732	8,469	1,714,742	22,548	5,239	1,849,653	...	...	1,849,653
673	...	...	...	...	...	4,800	...	...	4,800
673	...	...	...	...	...	4,800	...	...	4,800

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Burrard Inlet Environmental Action Plan.....	...	...	...	...

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation	2,917	...	...	...
	3,571	...	...	...
	12,382	...	...	...
Cooperative agreement for fishing industry development	1,490	...	...	...
	1,118	...	...	...
	3,093	...	...	...
Forest Renewal BC Watershed Restoration Program .....	...	...	...	...

Fraser Basin management program .....	...	...	...	...

Fraser River Estuary management .....	...	...	...	...

Genetic Studies in Lakewhitefish in Playgreen Lake Manitoba .....	...	...	...	...

Hamilton Harbour Remedial Action Plan .....	...	...	...	...

Hydrographic Arctic Survey (previously Hydrography) .....	...	...	...	...

Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...

Mifflin Plan Impact Review Panel .....	...	...	...	...

Mifflin Plan Roles and Responsibility Shared Operating Public Consultation .....	...	...	...	...

Northern Cod early retirement program	9,699	...	...	...
	10,723	...	...	...
	40,339	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	80	80	...	...	80
...	80	80	...	...	80
...	312	312	...	...	312
...	2,917	...	...	2,917
...	3,571	...	...	3,571
...	12,382	...	...	12,382
...	1,490	...	...	1,490
...	1,118	...	...	1,118
...	3,093	...	...	3,093
...	198	198	...	...	198
...	240	240	...	...	240
...	438	438	...	...	438
...	250	250	...	...	250
...	301	301	...	...	301
...	1,112	1,112	...	...	1,112
...	100	100	...	...	100
...	100	100	...	...	100
...	390	390	...	...	390
...	...	20	...	...	...	20	...	...	20
...	...	5	...	...	...	5	...	...	5
...	...	82	...	...	...	82	...	...	82
...	62	...	...	...	...	62	...	...	62
...	200	...	...	...	...	200	...	...	200
...	422	...	...	...	...	422	...	...	422
...	102	...	102
...	220	...	220
...	1,590	...	1,590
...	172	...	172
...	222	...	222
...	394	...	394
...	72	72	...	...	72
...
...	72	72	...	...	72(f)
...	67	67	...	...	67
...
...	67	67	...	...	67(f)
...	9,699	...	...	9,699
...	10,723	...	...	10,723
...	40,339	...	...	40,339
...	25	25	...	...	25
...	25	25	...	...	25
...	468	468	...	...	468

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Remedial Action Plan

Salmon River Fishway

Steelhead Radio Tag Recovery

Steelhead Habitat Capacity Study

Storm Drain marking program

Weedline/90 Mesh Evaluation

Total ministry	15,502	43	2,688	...
	15,412	...	...	...
	57,210	43	2,688	...

HEALTH

Department

New Horizons	500	264	661	535
	390	169	132	388
	1,733,818	406,271	2,396,246	2,524,132

HUMAN RESOURCES DEVELOPMENT

Department

Alcohol and Drug Treatment and Rehabilitation	593	...	704	630
	593	...	704	630
	2,285	...	4,726	2,476
Canada Assistance Plan	8,864	4,312	3,153	13,562
	207,480	36,411	285,068	206,529
	2,148,062	482,458	2,947,107	2,946,120
Canadian jobs strategy	633	152	73	248
	8,086	1,743	5,836	11,746
	324,897	44,741	235,935	334,865
Deinstitutionalization initiatives	1,497	3	...	...
	3,047	200	...	...
	9,993	719	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	3	...	...	...	...	3	...	...	3
...	<i>3</i>	...	...	...	...	<i>3</i>	...	...	<i>3(f)</i>
...
...	...	...	...	...	10	10	...	...	10
...	...	...	...	...	<i>156</i>	<i>156</i>	...	...	<i>156(f)</i>
...
...	...	...	...	...	400	400	...	...	400
...	...	...	...	...	<i>560</i>	<i>560</i>	...	...	<i>560(f)</i>
...	...	...	...	...	30	30	...	...	30
...	...	...	...	...	30	30	...	...	30
...
...	<i>3</i>	...	...	...	...	<i>3</i>	...	...	<i>3(f)</i>
...	...	...	...	...	163	163	...	...	163
...
...	...	...	...	...	<i>163</i>	<i>163</i>	...	...	<i>163</i>
673	62	20	...	...	985	19,973	274	...	20,247
...	203	5	...	...	1,156	16,776	442	...	17,218
<i>673</i>	<i>428</i>	<i>82</i>	...	...	<i>3,768</i>	<i>64,892</i>	<i>1,984</i>	...	<i>66,876</i>
3,200	4,665	836	761	1,244	2,001	14,667	173	62	14,902
1,089	4,003	723	651	1,042	1,055	9,642	181	...	9,823
<i>17,510,382</i>	<i>23,402,979</i>	<i>2,923,604</i>	<i>2,575,803</i>	<i>6,900,865</i>	<i>10,208,476</i>	<i>70,582,576</i>	<i>251,359</i>	<i>72,851</i>	<i>70,906,786(f)</i>
2,466	5,103	805	766	1,579	1,784	14,430	...	...	14,430
3,536	5,103	805	766	1,579	1,784	15,500	...	...	15,500
<i>18,146</i>	<i>48,328</i>	<i>2,094</i>	<i>6,353</i>	<i>9,420</i>	<i>16,826</i>	<i>110,654</i>	...	...	<i>110,654</i>
(1,519)	3	20,979	12,814	80,462	...	142,630	6,340	...	148,970
1,997,264	2,507,572	328,408	242,918	493,305	837,196	7,142,151	32,122	10,266	7,184,539
<i>21,529,773</i>	<i>28,472,687</i>	<i>3,601,656</i>	<i>3,065,910</i>	<i>7,950,692</i>	<i>11,922,798</i>	<i>85,067,263</i>	<i>318,280</i>	<i>94,442</i>	<i>85,479,985</i>
6,604	509	444	2,566	165	682	12,076	...	...	12,076
80,194	42,883	8,034	12,685	9,286	38,386	218,879	...	...	218,879
<i>1,888,733</i>	<i>1,931,222</i>	<i>256,142</i>	<i>279,728</i>	<i>610,677</i>	<i>765,906</i>	<i>6,672,846</i>	...	...	<i>6,672,846</i>
...	...	...	...	...	...	1,500	...	...	1,500
...	156	...	918	150	...	4,471	...	...	4,471
...	<i>514</i>	<i>550</i>	<i>1,680</i>	<i>450</i>	<i>28</i>	<i>13,934</i>	...	...	<i>13,934</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
New Brunswick Works .....	...	...	...	2,800
	...	...	...	6,000
	...	...	...	20,633
Older worker adjustment .....	...	...	321	...
	2,585	1,362	3,315	...
	8,854	1,362	12,474	4,857
Strategic initiatives	2,829	2,201	3,000	8,909
	3,705	2,204	5,002	8,371
	8,855	4,564	9,214	23,800
Vocational rehabilitation of disabled persons	5,074	356	7,930	8,337
	4,566	360	7,746	4,755
	57,461	5,620	93,477	82,683
Total ministry	19,490	7,024	15,181	34,486
	230,062	42,280	307,671	238,031
	2,560,407	539,464	3,302,933	3,415,434

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Access road Atikamekw—C.N.A. ....	...	...	...	...

Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of agreement .....	...	...	...	...

Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...

Capital facilities and common services Janvier/Chipewyan Prairie for a multi-year agreement between INAC and M.D. of Wood Buffalo .....	...	...	...	...

Chiefs of Ontario—Fort McKay .....	...	...	...	...

Commission for Health and Social services for the First Nations of Quebec and Labrador .....	...	...	...	...

Cree-Kativik school board (James Bay) .....	...	...	...	...

Cree trappers association .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	2,800	...	...	2,800
...	...	...	...	...	...	6,000	...	...	6,000
...	...	...	...	...	...	20,633	...	...	20,633
16,882	16,824	...	...	...	5,955	39,982	...	...	39,982
29,727	9,634	...	...	...	3,285	49,908	...	...	49,908
201,712	136,607	7,403	762	...	31,516	405,547	...	...	405,547
29,829	2,704	5,156	5,265	925	16,466	77,284	1,114	503	78,901
43,769	5,286	445	3,455	1,442	9,223	82,902	2,455	60	85,417
73,598	25,184	5,601	8,720	2,367	27,683	189,586	4,244	563	194,393
83,588	61,996	8,162	19,352	22,762	32,555	250,112	3,687	1,201	255,000
17,494	68,663	12,413	10,826	22,925	35,211	184,959	53	3,788	188,800
189,777	846,214	123,241	136,329	331,764	314,118	2,180,684	12,900	19,541	2,213,125
137,850	87,139	35,546	40,763	105,893	57,442	540,814	11,141	1,704	553,659
2,171,984	2,639,297	350,105	271,568	528,687	925,085	7,704,770	34,630	14,114	7,753,514
23,901,739	31,460,756	3,996,687	3,499,482	8,905,370	13,078,875	94,661,147	335,424	114,546	95,111,117
...
2,174	...	...	...	...	...	2,174	...	...	2,174
6,148	...	...	...	...	...	6,148	...	...	6,148
...	65	...	...	...	...	65	...	...	65
...	65	...	...	...	...	65	...	...	65
...	11,463	...	...	...	...	11,463	...	...	11,463
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	143	...	143
...	...	...	...	1,198	...	1,198	...	...	1,198
...
...	...	...	...	1,198	...	1,198	...	...	1,198
...
...	50	...	...	...	...	50	...	...	50
...	950	...	...	...	...	950	...	...	950(f)
145	...	...	...	...	...	145	...	...	145
172	...	...	...	...	...	172	...	...	172
453	...	...	...	...	...	453	...	...	453(1)
172,732	...	...	...	...	...	172,732	...	...	172,732
44,763	...	...	...	...	...	44,763	...	...	44,763
705,974	...	...	...	...	...	705,974	...	...	705,974
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,460	...	...	...	...	...	1,460	...	...	1,460

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Declaration of political intent negotiations—Education participation

Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

Joint Education Capital Agreement—IANC, Manow—NAN bands

Natural resources development

Newfoundland agreement	10,613	...	...	...
	10,101	...	...	...
	76,346	...	...	...
Nishnawbe—Aski Nation CFA

Northeastern Quebec agreement

Northern flood agreement

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Tripartite economic development negotiations

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	187	...	...	...	...	187	...	...	187
...	963	...	...	...	...	963	...	...	963(f)
...	1,142	...	...	...	...	1,142	...	...	1,142
...	970	...	...	...	...	970	...	...	970
...	8,862	...	...	...	...	8,862	...	...	8,862
...	...	52,027	...	...	...	52,027	...	...	52,027
...	...	16,050	...	...	...	16,050	...	...	16,050
1,000	...	101,536	...	...	...	102,536	...	...	102,536
...	...	...	...	...	...	...	978	...	978
...	...	...	...	...	...	...	3,105	...	3,105
...	...	...	...	...	...	...	5,083	...	5,083
...
340	...	...	...	...	...	340	...	...	340
1,724	...	...	...	...	...	1,724	...	...	1,724
...	4,412	...	...	...	...	4,412	...	...	4,412
...	8,219	...	...	...	...	8,219	...	...	8,219
...	33,060	...	...	...	...	33,060	...	...	33,060
...	500	...	...	...	...	500	...	...	500
...	496	...	...	...	...	496	...	...	496
...	9,081	...	...	...	...	9,081	...	...	9,081
...	...	...	...	...	...	10,613	...	...	10,613
...	...	...	...	...	...	10,101	...	...	10,101
...	...	...	...	...	...	76,346	...	...	76,346
...
...	255	...	...	...	...	255	...	...	255
...	1,305	...	...	...	...	1,305	...	...	1,305(f)
1,843	...	...	...	...	...	1,843	...	...	1,843
1,827	...	...	...	...	...	1,827	...	...	1,827
41,498	...	...	...	...	...	41,498	...	...	41,498
...	...	1,972	...	...	...	1,972	...	...	1,972
...	...	22,750	...	...	...	22,750	...	...	22,750
...	...	106,589	...	...	...	106,589	...	...	106,589
...	...	200	...	...	...	200	...	...	200
...	...	203	...	...	...	203	...	...	203
...	...	18,452	...	...	...	18,452	...	...	18,452
...	88,123	...	...	...	...	88,123	...	...	88,123
...	107,612	...	...	...	...	107,612	...	...	107,612
...	1,057,041	...	...	...	...	1,057,041	...	...	1,057,041
165	...	...	...	...	...	165	...	...	165
504	...	...	...	...	...	504	...	...	504
3,324	...	...	...	...	...	3,324	...	...	3,324
...	482	...	...	...	...	482	...	...	482
...	296	...	...	...	...	296	...	...	296
...	2,130	...	...	...	...	2,130	...	...	2,130

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Tripartite Indian services .....	...	...	...	...

Tripartite treaty negotiations .....	...	...	...	...

Total ministry	10,613	...	...	...
	10,101	...	...	...
	76,346	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure .....	...	...	...	...

Industrial and regional development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...

Tourism .....	...	...	...	...

	948	886	4,730	841
Tourism co-operative partnership agreements .....	...	...	...	...
	866	55	1,631	...
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...

Atlantic Canada Opportunities Agency				
Cooperation agreements	12,349	18,332	16,094	23,369
	22,835	14,479	23,653	22,709
	144,812	69,363	72,439	133,469
Cooperation agreements - TAGS/CED	2,396	...	1,139	739

	2,396	...	1,139	739
Cooperation agreements - TAGS/ER	8,268	...	500	446

	8,268	...	500	446
Economic and regional development agreements .....	...	...	...	...
	...	...	91	...
	28,486	42,757	48,548	37,027

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	759	...	...	...	...	759	...	...	759
...	724	...	...	...	...	724	...	...	724
...	7,535	...	...	...	...	7,535	...	...	7,535
...	...	...	...	...	4,199	4,199	...	...	4,199
...	...	...	...	...	4,229	4,229	...	...	4,229
...	...	...	...	...	12,701	12,701	...	...	12,701
174,967	95,483	54,199	...	1,198	4,199	340,659	992	...	341,651
49,862	118,874	39,003	...	...	4,229	222,069	3,118	...	225,187
761,581	1,132,390	226,577	...	1,198	12,701	2,210,793	5,226	...	2,216,019
...	159,356	...	...	...	...	159,356	...	...	159,356
...	259,124	...	...	...	...	259,124	...	...	259,124
...	585,900	...	...	...	...	585,900	...	...	585,900
37,567	337	...	...	...	...	37,904	...	...	37,904
58,518	952	...	...	1,406	...	60,876	...	264	61,140
447,142	279,136	312,968	193,718	142,342	162,075	3,730,253	30,708	13,439	3,774,400(1)
...
...
64,450	...	...	...	...	5,396	69,846	...	...	69,846
...
...
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631
223	...	...	...	...	...	223	...	544	767
383	...	...	...	...	...	2,935	1,426	874	5,235
3,835	1,281	...	...	3,738	...	34,292	2,894	4,582	41,768
...	...	997	62	28	...	1,087	...	...	1,087
...	...	967	690	...	1,484	3,141	...	...	3,141
...	...	1,964	2,616	28	1,484	6,092	...	...	6,092
...	63	...	...	...	...	70,207	...	...	70,207
...	66	...	...	...	...	83,742	...	...	83,742
...	129	...	...	...	...	420,212	...	...	420,212
...	...	...	...	...	...	4,274	...	...	4,274
...
...	...	...	...	...	...	4,274	...	...	4,274
...	...	...	...	...	...	9,214	...	...	9,214
...
...	...	...	...	...	...	9,214	...	...	9,214
...
...	...	...	...	...	...	91	...	...	91(1)
...	...	...	...	...	...	156,818	...	...	156,818(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Federal Office of Regional Development—Quebec				
Canada/Quebec tourism development sub-agreement.....	...	...	...	...

Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement.....	...	...	...	...

Western Economic Diversification				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...

Economic and regional agreements/general development agreements.....	...	...	...	...

Total ministry.....	23,013	18,332	17,733	24,554
	23,701	14,534	25,375	22,709
	826,988	428,378	824,176	736,562
JUSTICE				
Department				
Fire-arms.....	305	109	554	533
	222	74	464	446
	1,140	401	2,008	1,894
Legal aid.....	1,661	229	3,062	1,210
	1,730	229	3,209	1,209
	23,341	3,442	44,332	20,818
Native courtworker	89	...	78	...
	86	...	92	...
	1,426	52	340	...
Young offenders assistance juvenile justice.....	4,710	1,860	5,677	4,438
	4,899	1,934	5,905	4,616
	49,069	19,324	58,351	46,089
Total ministry.....	6,765	2,198	9,371	6,181
	6,937	2,237	9,670	6,271
	74,976	23,219	105,031	68,801

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
3,108	...	...	...	...	...	3,108	...	...	3,108
2,165	...	...	...	...	...	2,165	...	...	2,165
<i>24,492</i>	...	...	...	...	...	<i>24,492</i>	...	...	<i>24,492</i>
163,116	...	...	...	...	...	163,116	...	...	163,116
197,368	...	...	...	...	...	197,368	...	...	197,368
<i>452,846</i>	...	...	...	...	...	<i>452,846</i>	...	...	<i>452,846</i>
...	...	...	...	...	20	20	...	...	20
...
...	...	...	...	...	20	20	...	...	20
...	...	...	...	...	16	16	...	...	16
...
...	...	<i>18,899</i>	...	<i>17,346</i>	<i>44,566</i>	<i>80,811</i>	...	...	<i>80,811(f)</i>
204,014	159,756	997	62	28	36	448,525	...	544	449,069
258,434	260,142	967	690	1,406	1,484	609,442	1,426	1,138	612,006
<i>997,152</i>	<i>875,576</i>	<i>336,665</i>	<i>197,221</i>	<i>166,990</i>	<i>219,278</i>	<i>5,608,986</i>	<i>33,968</i>	<i>18,370</i>	<i>5,661,324</i>
1,125	2,440	475	406	860	671	7,478	232	180	7,890
802	2,074	356	249	698	495	5,880	129	101	6,110
<i>4,394</i>	<i>10,493</i>	<i>1,904</i>	<i>1,464</i>	<i>3,603</i>	<i>2,694</i>	<i>29,995</i>	<i>780</i>	<i>605</i>	<i>31,380</i>
16,234	39,402	3,312	2,503	6,402	8,900	82,915	1,658	427	85,000
16,646	41,420	3,452	2,585	6,586	9,159	86,225	1,658	427	88,310
<i>256,622</i>	<i>522,333</i>	<i>49,874</i>	<i>39,505</i>	<i>98,002</i>	<i>125,305</i>	<i>1,183,574</i>	<i>21,119</i>	<i>6,751</i>	<i>1,211,444</i>
487	1,025	365	549	952	951	4,496	379	168	5,043
456	907	315	500	931	927	4,214	379	139	4,732
<i>6,391</i>	<i>10,790</i>	<i>4,880</i>	<i>5,194</i>	<i>16,333</i>	<i>14,899</i>	<i>60,305</i>	<i>5,819</i>	<i>1,822</i>	<i>67,946</i>
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
28,523	61,030	5,677	7,098	14,156	17,171	151,016	3,945	1,055	156,016
<i>355,706</i>	<i>633,073</i>	<i>57,792</i>	<i>71,019</i>	<i>140,843</i>	<i>174,646</i>	<i>1,605,912</i>	<i>49,023</i>	<i>14,476</i>	<i>1,669,411</i>
45,269	101,543	9,610	10,282	21,824	27,038	240,081	6,062	1,790	247,933
46,427	105,431	9,800	10,432	22,371	27,759	247,335	6,111	1,722	255,168
<i>623,113</i>	<i>1,176,689</i>	<i>114,450</i>	<i>117,182</i>	<i>258,781</i>	<i>317,544</i>	<i>2,879,786</i>	<i>76,741</i>	<i>23,654</i>	<i>2,980,181</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	728 307 15,885	196 245 5,909	263 165 7,817	3,623 1,497 29,338
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	4,262 5,230 200,559	.........	.........	.........
Canada/Newfoundland Offshore Petroleum Board	1,657 1,841 24,853	.........	.........	.........
Canada/Nova Scotia Offshore Petroleum Board .....	... ... ...	... ... ...	855 759 5,920	.........
Cooperation agreement for forestry development .....	... 610 42,545	... ... ...	... 5,284 65,915	... 333 49,343
Eastern Quebec development plan .....	.........	.........	.........	.........
Forest development sub-agreement .....	.........	.........	.........	.........
Mineral development agreement	193 1,141 26,414	... ... 188	279 2,474 24,898	... 563 18,958
Partnership agreements in forestry .....	.........	.........	.........	.........
National Energy Board				
Agreement for a Joint Panel Review of the Proposed Sable Gas Project .....	... ... ...	... ... ...	136,638 ... 136,638	.........
Total ministry	6,112 8,822 294,371	... ... 188	137,772 8,517 233,371	... 896 68,301

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
118,952	1,368	1,878	1,741	16,749	2,667	148,165	669	135	148,969
46,359	1,397	461	154	515	3,957	55,057	404	528	55,989
235,021	22,784	59,429	12,349	60,838	28,845	478,215	4,291	4,139	486,645
...	...	...	...	...	...	4,262	...	...	4,262
...	...	...	...	...	...	5,230	...	...	5,230
...	...	...	...	...	...	200,559	...	...	200,559
...	...	...	...	...	...	1,657	...	...	1,657
...	...	...	...	...	...	1,841	...	...	1,841
...	...	...	...	...	...	24,853	...	...	24,853
...	...	...	...	...	...	855	...	...	855
...	...	...	...	...	...	759	...	...	759
...	...	...	...	...	...	5,920	...	...	5,920
...	...	...	...	...	...	...	159	...	159
...	...	...	...	...	...	6,227	202	332	6,761
...	...	...	...	...	...	157,803	1,633	1,649	161,085(f)
...
366	...	...	...	...	...	366	...	...	366
7,990	...	...	...	...	...	7,990	...	...	7,990(f)
3,273	1,677	...	...	...	...	4,950	...	...	4,950
15,957	2,993	...	...	...	...	18,950	...	...	18,950
228,918	20,511	...	...	...	127,665	377,094	...	...	377,094
8,596	1,737	...	...	...	...	10,805	...	...	10,805
10,288	2,686	544	369	1,019	1,128	20,212	268	384	20,864
93,572	27,651	17,418	7,147	4,414	9,090	229,750	4,280	2,956	236,986
...	...	...	...	545	2,362	2,907	...	...	2,907
...	...	1,108	995	861	17,539	20,503	...	...	20,503
...	...	13,181	13,230	12,375	90,563	129,349	...	...	129,349(f)
...	...	...	...	...	...	136,638	...	...	136,638
...
...	...	...	...	...	...	136,638	...	...	136,638
11,869	3,414	...	...	545	2,362	162,074	159	...	162,233
26,611	5,679	1,652	1,364	1,880	18,667	74,088	470	716	75,274
330,480	48,162	30,599	20,377	16,789	227,318	1,269,956	5,913	4,605	1,280,474

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	48,891	7,946	50,606	32,138
	51,147	8,390	49,821	34,378
	585,414	81,918	635,423	366,774
Total ministry	48,891	7,946	50,606	32,138
	51,147	8,390	49,821	34,378
	585,414	81,918	635,423	366,774
SOLICITOR GENERAL				
Department				
Aboriginal policing	39	46	1,197	63
	32	54	1,124	57
	446	536	5,526	134
TRANSPORT				
Department				
Atlantic region freight assistance transition program	1,536	3,713	15,023	38,500
	2,289	...	9,402	26,000
	3,825	3,713	24,425	64,500
Construction on Henri-Bourassa Boulevard .....	...	...	...	...

Highway improvements	62,464	...	1,362	18,300
	51,000	...	15	32,700
	286,482	...	68,411	176,909
National Safety Code	172	147	284	207
	137	148	283	207
	309	295	567	414
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
39	146	...	...	...	...	185	...	...	185
535	663	...	...	...	...	1,198	...	...	1,198
3,309	4,963	...	...	...	...	8,272	...	...	8,272(1)
193,933	394,502	58,275	99,387	80,938	98,228	1,064,844	111,416	4,170	1,180,430
182,415	416,481	52,940	101,950	78,753	97,802	1,074,077	103,321	4,376	1,181,774
1,833,579	4,822,972	647,093	1,136,184	977,775	885,088	11,972,220	998,811	38,050	13,009,081
193,972	394,648	58,275	99,387	80,938	98,228	1,065,029	111,416	4,170	1,180,615
182,950	417,144	52,940	101,950	78,753	97,802	1,075,275	103,321	4,376	1,182,972
1,836,888	4,827,935	647,093	1,136,184	977,775	885,088	11,980,492	998,811	38,050	13,017,353
11,147	14,208	2,523	4,223	4,677	3,260	41,383	749	274	42,406
6,976	13,829	2,430	4,725	3,452	2,781	35,460	594	886	36,940
25,846	113,639	27,583	24,909	27,047	25,414	251,080	3,471	6,248	260,799
16,000	...	...	...	...	...	74,772	...	...	74,772
11,000	...	...	...	...	...	48,691	...	...	48,691
27,000	...	...	...	...	...	123,463	...	...	123,463
8,500	...	...	...	...	...	8,500	...	...	8,500
...
8,500	...	...	...	...	...	8,500	...	...	8,500
...	...	...	...	...	...	82,126	...	...	82,126
...	...	...	...	...	...	83,715	...	...	83,715
410	...	...	...	...	...	532,212	...	...	532,212
725	968	254	...	451	347	3,555	129	199	3,883
734	968	253	...	451	347	3,528	129	59	3,716
1,459	1,936	507	...	902	694	7,083	258	258	7,599
518	...	...	...	...	...	518	...	...	518
...
518	...	...	...	...	...	518	...	...	518
300	...	...	...	...	...	300	...	...	300
...
300	...	...	...	...	...	300	...	...	300

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Strategic capital investment initiative—Highways and airports	1,999	...	23,023	32,020
	2,000	...	15,539	34,600
	<i>7,935</i>	...	<i>67,591</i>	<i>145,770</i>
Total ministry	66,171	3,860	39,692	89,027
	55,426	148	25,239	93,507
	<i>298,551</i>	<i>4,008</i>	<i>160,994</i>	<i>387,593</i>
Grand total	201,881	44,305	285,210	214,241
	407,319	74,134	440,944	423,436
	<i>6,604,900</i>	<i>1,593,888</i>	<i>7,836,490</i>	<i>8,158,492</i>

Amounts in roman type are 1996-97 expenditures.

Amounts in **bold face** type are 1995-96 expenditures.Amounts in *italic* type are expenditures from inception (including 1996-97 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends previous year's *Public Accounts of Canada*.

(2) An amount of \$ 15,968 (\$17,968 in 1995-96) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
14,100	19,428	3,842	9,000	1,150	5,743	110,305	1,673	1,706	113,684
15,189	17,971	6,000	7,435	10,200	6,875	115,809	3,407	1,428	120,644
71,029	52,528	35,258	32,810	30,000	24,454	467,375	8,768	6,338	482,481(1)
40,143	20,396	4,096	9,000	1,601	6,090	280,076	1,802	1,905	283,783
26,923	18,939	6,253	7,435	10,651	7,222	251,743	3,536	1,487	256,766
109,216	54,464	35,765	32,810	30,902	25,148	1,139,451	9,026	6,596	1,155,073
1,023,733	1,039,408	259,117	795,266	325,344	227,390	4,415,895	134,587	11,783	4,562,265
2,938,040	3,754,048	543,860	873,185	734,687	1,114,224	11,303,877	158,211	26,086	11,488,174
48,970,855	65,689,101	9,487,030	12,309,169	19,159,095	25,346,649	205,155,669	1,741,095	301,932	207,198,696

SECTION 12

1996-97

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

CONTENTS

	<i>Page</i>
Budgetary details by allotment	12.2
Commissions	12.15
Education costs	12.18
Financial assistance given to railways by the Government of Canada in 1996-97	12.20
Return on investments	12.22
Travel expenses of ministers and parliamentary secretaries	12.25

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			PARKS CANADA PROGRAM		
Department			Vote 25—Operating expenditures—		
Vote 1—Operating expenditures—			Operating budget	233,153,789	221,860,861
Operating budget	704,258,883	680,673,112	Grants and contributions	12,061,000	12,060,919
Frozen	100,000		Highways—		
Less: revenues netted against			Operating budget	7,421,900	7,344,678
expenditures	72,993,000	56,221,574	Less: revenues netted against		
	631,365,883	624,451,538	expenditures	55,535,000	55,394,994
				197,101,689	185,871,464
Vote 3b—To repeal all authorities related			Vote 30—Capital expenditures—		
to Wheat Inventory Reduction			Capital	95,758,090	94,880,177
Payments	1		Highways	24,461,700	24,458,886
Vote 5—Capital expenditures	50,253,000	50,216,175		120,219,790	119,339,063
Vote 10—Grants and contributions	468,795,000 ⁽¹⁾	438,191,011	Statutory amounts	35,766,887	23,795,854
Statutory amounts	1,515,099,656	1,476,162,852		353,088,366	329,006,381
Total Department	2,665,513,540	2,589,021,576	Total Department	1,118,845,904	1,089,474,499
Canadian Dairy Commission			Canada Council		
Vote 15—Program expenditures	2,426,000	2,423,105	Vote 35—Payments to the Canada		
Total Ministry	2,667,939,540	2,591,444,681	Council	91,093,900	91,093,000
CANADIAN HERITAGE			Canada Information Office		
Department			Vote 37a—Program expenditures—		
CORPORATE MANAGEMENT			Operating budget	19,190,000	17,709,016
SERVICES PROGRAM			Frozen	410,000	
Vote 1—Program expenditures—				19,600,000	17,709,016
Operating budget	86,924,750	84,705,380	Canadian Broadcasting Corporation		
Frozen	3,000		Vote 40—Payments to the Canadian		
	86,927,750	84,705,380	Broadcasting Corporation for		
Statutory amounts	9,770,594	9,480,429	operating expenditures	896,424,000	896,424,000
	96,698,344	94,185,809	Vote 45—Payments to the Canadian		
CANADIAN IDENTITY			Broadcasting Corporation for		
PROGRAM			working capital	4,000,000	4,000,000
Vote 5—Operating expenditures—			Vote 50—Payments to the Canadian		
Operating budget	77,429,011	74,677,970	Broadcasting Corporation for		
Less: revenues netted against			capital expenditures—		
expenditures	1,727,592	1,727,592	Other operating costs	96,709,001	96,709,000
	75,701,419	72,950,378	Frozen	8,000,000	
Vote 10—Grants and contributions	504,557,682	504,531,838		104,709,001	96,709,000
Vote 15—Payments to the Canada Post				1,005,133,001	997,133,000
Corporation	58,000,000	58,000,000	Canadian Film Development		
Statutory amounts	30,800,093	30,800,093	Corporation		
	669,059,194	666,282,309	Vote 55—Payments to the Canadian		
			Film Development		
			Corporation	92,445,000	92,445,000

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Museum of Civilization			National Film Board		
Vote 60—Payments to the Canadian Museum of Civilization for operating and capital expenditures	44,213,198	44,213,198	Vote 105—National Film Board Revolving Fund—Operating loss—		
Canadian Museum of Nature			Operating budget	82,622,244	81,192,488
Vote 65—Payments to the Canadian Museum of Nature for operating and capital expenditures	27,120,600	27,120,600	Grants and contributions	319,000	274,808
Canadian Radio-television and Telecommunications Commission			Less: revenues netted against expenditures	8,850,000	8,676,459
Vote 70—Program expenditures—				74,091,244	72,790,837
Operating budget	30,676,128	30,659,727	Statutory amounts	7,691,261	(96,565)
Less: revenues netted against expenditures	30,122,766	30,122,766		81,782,505	72,694,272
	553,362	536,961	National Gallery of Canada		
Statutory amounts	3,424,957	3,399,778	Vote 110—Payments to the National Gallery of Canada for operating and capital expenditures	28,974,395	28,974,395
	3,978,319	3,936,739	Vote 115—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
National Archives of Canada				31,974,395	31,974,395
Vote 75—Program expenditures—			National Library		
Operating budget	44,555,164	42,737,728	Vote 120—Program expenditures—		
Capital	2,311,000	2,310,882	Operating budget	29,742,272	29,742,181
Grants and contributions	1,984,000	1,984,000	Grants and contributions	72,000	66,076
	48,850,164	47,032,610	Frozen	313,000	
Statutory amounts	4,500,703	4,477,768		30,127,272	29,808,257
	53,350,867	51,510,378	Statutory amounts	2,759,938	2,756,373
National Arts Centre Corporation				32,887,210	32,564,630
Vote 80—Payments to the National Arts Centre Corporation	17,421,000	17,421,000	National Museum of Science and Technology		
National Battlefields Commission			Vote 125—Payments to the National Museum of Science and Technology for operating and capital expenditures	19,746,286	19,746,286
Vote 85—Program expenditures—			Public Service Commission		
Operating budget	1,762,581	1,761,101	Vote 130—Program expenditures—		
Capital	615,419	615,419	Operating budget	113,381,476	103,900,354
	2,378,000	2,376,520	Frozen	25,000	
Statutory amounts	498,111	497,958		113,406,476	103,900,354
	2,876,111	2,874,478	Statutory amounts	18,722,479	13,875,417
National Capital Commission				132,128,955	117,775,771
Vote 90—Payment to the National Capital Commission for operating expenditures	45,761,000	45,761,000	Status of Women—Office of the Co-ordinator		
Vote 95—Payment to the National Capital Commission for capital expenditures	16,995,000	16,995,000	Vote 135—Operating expenditures—		
Vote 100—Payment to the National Capital Commission for grants and contributions	13,438,000	13,438,000	Operating budget	8,405,808	8,220,491
	76,194,000	76,194,000	Vote 140—Grants	8,165,000	8,165,000
			Statutory amounts	711,659	711,315
				17,282,467	17,096,806
			Total Ministry	2,868,073,718	2,802,977,068

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
CITIZENSHIP AND IMMIGRATION			FINANCE		
Department			Department		
Vote 1—Operating expenditures—			FINANCIAL AND ECONOMIC		
Operating budget	351,216,206	329,111,134	POLICIES PROGRAM		
Vote 2b—Write-off of outstanding			Vote 1—Program expenditures—		
immigration loans	1,687,554	1,660,437	Operating budget	57,612,294	57,281,158
Vote 5—Capital expenditures	10,000,000	9,361,961	Less: revenues netted against		
Vote 10—Grants and contributions	314,804,214	298,921,970	expenditures	5,078,254	5,078,254
Statutory amounts	42,613,731	42,576,636		52,534,040	52,202,904
Total Department	720,321,705	681,632,138	Vote 5—Grants and contributions	403,491,000	333,618,729
Immigration and Refugee Board			Statutory amounts	618,870,076	308,560,096
of Canada				1,074,895,116	694,381,729
Vote 15—Program expenditures—			PUBLIC DEBT		
Operating budget	69,667,000	68,956,393	PROGRAM		
Statutory amounts	8,431,481	8,395,000	Statutory amounts	45,183,740,596	45,183,740,596
	78,098,481	77,351,393	FEDERAL-PROVINCIAL		
Total Ministry	798,420,186	758,983,531	TRANSFER PAYMENTS		
ENVIRONMENT			PROGRAM		
Department			Vote 20—Transfer payments to the		
Vote 1—Operating expenditures—			territorial governments	1,129,000,000	1,121,644,714
Operating budget	533,146,832	519,090,926	Vote 21a—Grants and contributions	50,000,000	50,000,000
Frozen	1,824,300		Statutory amounts	21,237,146,494	21,237,146,494
Less: revenues netted against				22,416,146,494	22,408,791,208
expenditures	55,523,000	52,948,137	SPECIAL PROGRAM		
	479,448,132	466,142,789	Statutory amounts	1,031,645,665	961,637,567
Vote 5—Capital expenditures	28,112,329	27,886,138	Total Department	69,706,427,871	69,248,551,100
Vote 10—Grants and contributions—			Auditor General		
Grants and contributions	48,442,867	48,402,326	Vote 30—Program expenditures—		
Frozen	1,126,486		Operating budget	45,061,000	44,080,259
	49,569,353	48,402,326	Grants and contributions	380,000	374,518
Statutory amounts	38,718,154	38,659,575		45,441,000	44,454,777
Total Department	595,847,968	581,090,828	Statutory amounts	4,884,234	4,884,234
Canadian Environmental Assessment				50,325,234	49,339,011
Agency			Canadian International Trade		
Vote 15—Program expenditures—			Tribunal		
Operating budget	10,222,417	9,468,351	Vote 35—Program expenditures—		
Grants and contributions	733,000	407,920	Operating budget	7,472,850	7,203,965
Frozen	867,000		Statutory amounts	881,000	881,000
Less: revenues netted against				8,353,850	8,084,965
expenditures	818,400	260,412			
	11,004,017	9,615,859			
Statutory amounts	598,670	598,000			
	11,602,687	10,213,859			
Total Ministry	607,450,655	591,304,687			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Office of the Superintendent of Financial Institutions				
Vote 40—Program expenditures—				
Operating budget	42,755,418		40,868,132	
Less: revenues netted against expenditures	40,154,000		38,401,714	
	2,601,418		2,466,418	
Statutory amounts	74,207,314		(2,192,841)	
	76,808,732		273,577	
Total Ministry	69,841,915,687		69,306,248,653	
FISHERIES AND OCEANS				
Vote 1—Operating expenditures—				
Operating budget	1,046,323,456		1,015,697,791	
Other operating costs	9,000,000		5,537,622	
Frozen	1,669,627			
Less: revenues netted against expenditures	29,054,761		29,054,761	
	1,027,938,322		992,180,652	
Vote 2b—To repeal Fishing Vessel Insurance Plan	1			
Vote 3b—Write-off from the Accounts of Canada, certain debts and obligations	17,026		17,025	
Vote 5—Capital expenditures—				
Capital	98,199,000		94,406,910	
Frozen	3,987,317			
	102,186,317		94,406,910	
Vote 10—Grants and contributions—				
Grants and contributions	162,420,552		159,969,316	
Frozen	192,948			
	162,613,500		159,969,316	
Statutory amounts	78,680,959		77,277,725	
Total Ministry	1,371,436,125		1,323,851,628	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Vote 1—Operating expenditures—				
Operating budget	812,899,570		787,460,972	
Frozen	25,226,217			
Less: revenues netted against expenditures	2,921,000		2,106,898	
	835,204,787		785,354,074	
Vote 5—Capital expenditures—				
Capital	93,006,000		92,022,482	
Frozen	4,378,000			
	97,384,000		92,022,482	
Vote 10—Grants and contributions	383,818,202		332,645,390	
Vote 11b—Debt write-off	52,015		52,014	
Statutory amounts	91,903,705		61,339,386	
Total Department	1,408,362,709		1,271,413,346	
Canadian Commercial Corporation				
Vote 40—Program expenditures	10,948,000		10,941,656	
Canadian International Development Agency				
Vote 15—Operating expenditures—				
Operating budget	105,183,200		100,093,380	
Vote 20—Grants and contributions—				
Grants and contributions	1,558,162,873		1,557,717,523	
Frozen	9,723,859			
	1,567,886,732		1,557,717,523	
Vote 21b—Debt forgiveness for six countries	21,581,710		20,143,100	
Statutory amounts	171,543,049		171,540,161	
	1,866,194,691		1,849,494,164	
Export Development Corporation				
Vote 31a—Forgiveness of debt - LIAT (1974) Ltd	13,500,000		13,500,000	
Statutory amounts	65,800,468		65,800,468	
	79,300,468		79,300,468	
International Development Research Centre				
Vote 35—Payments to the International Development Research Centre	96,100,000		96,100,000	
International Joint Commission				
Vote 40—Program expenditures—				
Operating budget	4,159,000		3,999,381	
Statutory amounts	300,000		300,000	
	4,459,000		4,299,381	
NAFTA Secretariat, Canadian Section				
Vote 45—Program expenditures—				
Operating budget	2,085,000		1,414,566	
Statutory amounts	99,000		99,000	
	2,184,000		1,513,566	
Northern Pipeline Agency				
Vote 50—Program expenditures—				
Operating budget	235,000		121,587	
Statutory amounts	16,000		16,000	
	251,000		137,587	
Total Ministry	3,467,799,868		3,313,200,168	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
GOVERNOR GENERAL					
Vote 1—Program expenditures—			Patented Medicine Prices Review Board		
Operating budget	9,538,580	9,532,328	Vote 30—Program expenditures—		
Grants and contributions	12,000	12,000	Operating budget	2,857,950	2,812,249
Frozen	507		Statutory amounts	289,155	289,111
	9,551,087	9,544,328		3,147,105	3,101,360
Statutory amounts	1,136,384	1,135,146			
Total Ministry	10,687,471	10,679,474	Total Ministry	1,775,936,128	1,758,470,950
HEALTH					
Department					
Vote 1—Operating expenditures—			HUMAN RESOURCES DEVELOPMENT		
Operating budget	392,278,165	378,778,677	Department		
Indian health services—			CORPORATE SERVICES PROGRAM		
Operating budget	151,133,500	149,857,089	Vote 1—Program expenditures—		
Revenues netted against			Operating budget	240,452,614	237,808,618
expenditures	(9,860,000)	(8,077,467)	Other operating costs	120,611,412	120,611,187
Non-insured health			Frozen	2,339,272	
services	414,926,000	408,404,300	Less: revenues netted against		
Frozen	306,946		expenditures	294,033,000	294,033,000
Less: revenues netted against				69,370,298	64,386,805
expenditures	37,860,165	33,425,707	Statutory amounts	17,941,923	17,719,369
	910,924,446	895,536,892		87,312,221	82,106,174
Vote 5—Capital expenditures—			HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Capital	12,887,100	12,699,031	Vote 5—Operating expenditures—		
Indian health services—			Operating budget	1,105,788,055	1,103,732,550
Capital	10,227,200	10,220,411	Frozen	37,013,972	
	23,114,300	22,919,442	Less: revenues netted against		
Vote 10—Grants and contributions—			expenditures	960,073,000	960,073,000
Grants and contributions	199,712,961	199,712,912		182,729,027	143,659,550
Indian health services—			Vote 6b—Payment to reimburse the		
Grants and contributions	441,613,100	440,173,417	Government Annuity Account	9,767	9,767
	641,326,061	639,886,329	Vote 10—Grants and contributions—		
	(46,530,670)	(46,576,291)	Grants and contributions	1,351,945,000	1,319,099,957
Statutory amounts			Frozen	30,728,510	
Total Department	1,528,834,137	1,511,766,372		1,382,673,510	1,319,099,957
Hazardous Materials Information Review Commission			Statutory amounts	961,021,829	961,021,829
Vote 15—Program expenditures—				2,526,434,133	2,423,791,103
Operating budget	1,091,000	962,284	LABOUR PROGRAM		
Statutory amounts	237,862	237,862	Vote 15—Operating expenditures—		
	1,328,862	1,200,146	Operating budget	48,042,553	46,445,186
Medical Research Council			Frozen	472,000	
Vote 20—Operating expenditures—				48,514,553	46,445,186
Operating budget	8,318,000	8,110,101	Vote 20—Grants and contributions	4,092,000	2,531,389
Vote 25—Grants	233,762,766	233,754,971	Statutory amounts	63,733,658	63,733,658
Statutory amounts	545,258	538,000		116,340,211	112,710,233
	242,626,024	242,403,072			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INCOME SECURITY PROGRAM			INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 25—Program expenditures—			Vote 5—Operating expenditures—		
Operating budget	164,307,793	159,187,873	Operating budget	203,330,813	191,416,638
Income security redesign project—			Frozen	739,150	
Operating budget	66,024,000	52,107,115		204,069,963	191,416,638
Revenues netted against expenditures	(29,371,000)	(22,966,707)	Vote 6b—Debt write-off	2,089,699	2,077,386
Frozen	1,026,000		Vote 7b—Reduced authority under the indian economic development account	1	
Less: revenues netted against expenditures	98,657,643	93,856,032	Vote 10—Capital expenditures	1,401,298	1,365,064
	103,329,150	94,472,249	Vote 15—Grants and contributions	3,713,754,702	3,692,826,534
Statutory amounts	21,627,222,703	21,627,222,703	Statutory amounts	188,716,956	155,668,142
	21,730,551,853	21,721,694,952		4,110,032,619	4,043,353,764
Total Department	24,460,638,418	24,340,302,462	NORTHERN AFFAIRS PROGRAM		
Canada Labour Relations Board			Vote 35—Operating expenditures—		
Vote 30—Program expenditures—			Operating budget	77,462,352	69,677,395
Operating budget	7,976,000	7,570,384	Vote 36b—Debt write-off	17,943	17,942
Statutory amounts	862,211	862,131	Vote 40—Grants and contributions	64,453,705	64,106,049
	8,838,211	8,432,515	Vote 45—Payments to Canada Post Corporation	15,600,000	15,051,463
Canadian Artists and Producers Professional Relations Tribunal			Statutory amounts	6,973,787	6,941,983
Vote 35—Program expenditures—				164,507,787	155,794,832
Operating budget	1,580,000	1,086,849	Total Department	4,349,432,977	4,271,571,833
Statutory amounts	125,000	125,000	Canadian Polar Commission		
	1,705,000	1,211,849	Vote 50—Program expenditures—		
Canadian Centre for Occupational Health and Safety			Operating budget	960,526	956,793
Vote 40—Program expenditures—			Grants and contributions	18,000	18,000
Operating budget	7,074,816	6,341,081		978,526	974,793
Less: revenues netted against expenditures	5,041,000	4,373,955	Statutory amounts	59,000	59,000
	2,033,816	1,967,126		1,037,526	1,033,793
Statutory amounts	2,993	820	Total Ministry	4,350,470,503	4,272,605,626
	2,036,809	1,967,946	INDUSTRY Department		
Total Ministry	24,473,218,438	24,351,914,772	INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT Department			Vote 1—Operating expenditures—		
ADMINISTRATION PROGRAM			Operating budget	395,807,643	378,110,796
Vote 1—Program expenditures—			Frozen	17,269	
Operating budget	69,443,822	66,974,488	Less: revenues netted against expenditures	8,412,198	8,412,198
Grants and contributions	458,000	458,000		387,412,714	369,698,598
	69,901,822	67,432,488	Vote 2b—Amendments to the <i>Small Business Loans Act</i>	1	
Statutory amounts	4,990,749	4,990,749			
	74,892,571	72,423,237			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Vote 5—Grants and contributions—				
Grants and contributions	480,425,339		479,979,458	
Frozen	40,839,172			
	521,264,511		479,979,458	
Statutory amounts	16,202,452		15,837,331	
	924,879,678		865,515,387	
SERVICES TO THE MARKETPLACE PROGRAM				
Vote 20—Program expenditures—				
Operating budget	143,432,512		136,997,027	
Grants and contributions	1,045,000		1,045,000	
Frozen	10,420,935			
Less: revenues netted against expenditures	16,304,716		16,304,716	
	138,593,731		121,737,311	
Vote 21b—Canadian Intellectual Property Office Revolving Fund—Decrease in draw-down authority	1			
Statutory amounts	81,852,554		60,348,601	
	220,446,286		182,085,912	
Total Department	1,145,325,964		1,047,601,299	
Atlantic Canada Opportunities Agency				
Vote 25—Operating expenditures—				
Operating budget	43,071,483		41,380,126	
Vote 26b—Newfoundland and Labrador Development Corporation—Debt write-off	3,730,042		3,730,042	
Vote 30—Grants and contributions—				
Grants and contributions	261,651,000		254,622,889	
Frozen	32,386,518			
	294,037,518		254,622,889	
Statutory amounts	12,085,959		12,085,315	
	352,925,002		311,818,372	
Business Development Bank of Canada				
Vote 35—Payments to the Business Development Bank of Canada—				
Other operating costs	6,948,000		6,948,000	
Frozen	6,945,000			
	13,893,000		6,948,000	
Canadian Space Agency				
Vote 40—Operating expenditures—				
Operating budget	58,596,832		56,206,722	
Frozen	55,568			
	58,652,400		56,206,722	
Vote 45—Capital expenditures—				
Operating budget—Minor capital	5,919,504		5,897,224	
Capital	165,272,496		158,916,283	
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	3,287,439			
Less: revenues netted against expenditures	8,600,000		6,065,628	
	159,304,561		158,747,879	
Vote 50—Grants and contributions—				
Grants and contributions	33,845,001		32,767,705	
Frozen	4,930,219			
	38,775,220		32,767,705	
Statutory amounts	3,308,141		3,290,000	
	260,040,322		251,012,306	
Competition Tribunal				
Vote 55—Program expenditures—				
Operating budget	1,184,000		951,231	
Statutory amounts	83,000		83,000	
	1,267,000		1,034,231	
Copyright Board				
Vote 60—Program expenditures—				
Operating budget	791,250		788,892	
Statutory amounts	87,000		87,000	
	878,250		875,892	
Enterprise Cape Breton Corporation				
Vote 65—Payments to the Enterprise Cape Breton Corporation	14,700,000		14,700,000	
Federal Office of Regional Development—Quebec				
Vote 70—Operating expenditures—				
Operating budget	28,392,950		27,212,357	
Vote 75—Grants and contributions—				
Grants and contributions	261,888,514		261,570,091	
Frozen	6,719,051			
	268,607,565		261,570,091	
Statutory amounts	96,529,620		96,512,912	
	393,530,135		385,295,360	
National Research Council of Canada				
Vote 80—Operating expenditures—				
Operating budget	238,668,066		221,876,138	
Vote 85—Capital expenditures—				
Capital	43,233,500		43,232,013	
Frozen	467,685			
	43,701,185		43,232,013	
Vote 90—Grants and contributions	130,384,000		129,377,652	
Statutory amounts	86,140,740		61,624,386	
	498,893,991		456,110,189	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Natural Sciences and Engineering Research Council				
Vote 95—Operating expenditures—				
Operating budget	16,405,600		15,568,871	
Vote 100—Grants	434,737,000		434,736,999	
Statutory amounts	1,338,264		1,336,143	
	452,480,864		451,642,013	
Social Sciences and Humanities Research Council				
Vote 105—Operating expenditures—				
Operating budget	7,506,881		7,294,815	
Frozen	40,119			
	7,547,000		7,294,815	
Vote 110—Grants	83,778,700		83,778,700	
Statutory amounts	703,326		702,044	
	92,029,026		91,775,559	
Standards Council of Canada				
Vote 115—Payments to the Standards Council of Canada	5,184,000		5,184,000	
Statistics Canada				
Vote 120—Program expenditures—				
Operating budget	459,940,123		457,546,096	
Grants and contributions	899,038		898,698	
Frozen	41,963			
Less: revenues netted against expenditures	56,477,518		56,477,518	
	404,403,606		401,967,276	
Statutory amounts	35,823,973		35,805,056	
	440,227,579		437,772,332	
Western Economic Diversification				
Vote 125—Operating expenditures—				
Operating budget	35,031,139		33,122,616	
Frozen	19,761			
	35,050,900		33,122,616	
Vote 130—Grants and contributions—				
Grants and contributions	273,538,000		250,267,356	
Frozen	33,497,101			
	307,035,101		250,267,356	
Statutory amounts	19,790,349		19,790,317	
	361,876,350		303,180,289	
Total Ministry	4,033,251,483		3,764,949,842	
JUSTICE				
Department				
Vote 1—Operating expenditures—				
Operating budget	215,979,020		210,820,796	
Frozen	40,000			
	216,019,020		210,820,796	
Vote 5—Grants and contributions—				
Grants and contributions	10,330,178		10,298,621	
Young offenders	150,000,000		150,000,000	
Legal aid	85,000,000		85,000,000	
Firearms program	7,890,330		7,890,330	
	253,220,508		253,188,951	
Statutory amounts	18,929,362		18,915,501	
Total Department	488,168,890		482,925,248	
Canadian Human Rights Commission				
Vote 10—Program expenditures—				
Operating budget	13,927,450		13,375,844	
Frozen	351,550			
	14,279,000		13,375,844	
Statutory amounts	1,497,900		1,496,173	
	15,776,900		14,872,017	
Commissioner for Federal Judicial Affairs				
Vote 15—Operating expenditures—				
Operating budget	4,962,855		4,790,992	
Frozen	5,695			
Less: revenues netted against expenditures	275,000		133,700	
	4,693,550		4,657,292	
Vote 20—Canadian Judicial Council—Operating expenditures—				
Operating budget	908,200		907,701	
Statutory amounts	208,931,890		208,931,890	
	214,533,640		214,496,883	
Federal Court of Canada				
Vote 25—Program expenditures—				
Operating budget	26,374,000		26,217,574	
Vancouver accommodation—				
Personnel	220,000		155,292	
Other operating costs	511,000		339,848	
	27,105,000		26,712,714	
Statutory amounts	2,779,545		2,774,026	
	29,884,545		29,486,740	
Human Rights Tribunal Panel				
Vote 21—Program expenditures—				
Operating budget	2,274,600		2,251,231	
Offices of the Information and Privacy Commissioners of Canada				
Vote 30—Program expenditures—				
Operating budget	5,909,122		5,974,295	
Statutory amounts	720,985		720,316	
	6,630,107		6,694,611	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Supreme Court of Canada			NATURAL RESOURCES		
Vote 35—Program expenditures—			Department		
Operating budget.....	10,654,034	10,166,631	Vote 1—Operating expenditures—		
Statutory amounts.....	3,918,039	3,918,039	Operating budget.....	440,128,414	433,418,041
	14,572,073	14,084,670	Frozen.....	1,144,665	
			Less: revenues netted against		
Tax Court of Canada			expenditures.....	15,848,127	15,848,127
Vote 40—Program expenditures—				425,424,952	417,569,914
Operating budget.....	10,744,924	10,611,564	Vote 5—Capital expenditures—		
Frozen.....	15,130		Capital.....	19,798,493	19,351,543
	10,760,054	10,611,564	Frozen.....	193,507	
Statutory amounts.....	779,800	777,250		19,992,000	19,351,543
	11,539,854	11,388,814	Vote 10—Grants and contributions—		
Total Ministry.....	783,380,609	776,200,214	Grants and contributions.....	48,443,308	48,354,456
			Frozen.....	9,094,100	
				57,537,408	48,354,456
NATIONAL DEFENCE			Statutory amounts.....	107,950,112	63,626,101
Vote 1—Operating expenditures—			Total Department.....	610,904,472	548,902,014
Operating budget.....	7,616,497,129	7,510,858,755	Atomic Energy Control		
Frozen.....	656,600		Board		
Less: revenues netted against			Vote 20—Program expenditures—		
expenditures.....	407,919,000	401,709,025	Operating budget.....	42,669,134	40,080,362
	7,209,234,729	7,109,149,730	Grants and contributions.....	649,752	649,751
Vote 5—Capital expenditures—			Frozen.....	292,664	
Operating budget—Minor				43,611,550	40,730,113
capital.....	51,675,785	51,675,785	Statutory amounts.....	3,853,332	3,853,332
Capital.....	2,422,381,970	2,377,466,322		47,464,882	44,583,445
Frozen.....	71,440,000		Atomic Energy of Canada Limited		
Less: adjustments pursuant to section			Vote 25—Payments to Atomic		
37.1 of the <i>Financial</i>			Energy of Canada Limited		
<i>Administration Act</i>	27,721,324		for operating and capital		
	2,517,776,431	2,429,142,107	expenditures.....	197,454,000	197,454,000
Vote 10—Grants and contributions—			Cape Breton Development		
Grants and contributions.....	298,649,148	290,271,830	Corporation		
Frozen.....	2,083,827		Vote 27a—Payments to the Cape		
	300,732,975	290,271,830	Breton Development Corporation		
Statutory amounts.....	751,027,660	744,708,918	to be applied by the Corporation		
Total Ministry.....	10,778,771,795	10,573,272,585	for operating and capital		
			expenditures.....	43,500,000	43,500,000
NATIONAL REVENUE			National Energy Board		
Vote 1—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget.....	2,077,054,415	1,974,473,056	Operating budget.....	27,237,000	23,843,569
Other operating costs.....	8,173,000	8,146,041		3,035,975	3,011,665
Frozen.....	51,880		Statutory amounts.....	30,272,975	26,855,234
Less: revenues netted against					
expenditures.....	129,129,622	129,129,622	Total Ministry.....	929,596,329	861,294,693
	1,956,149,673	1,853,489,475			
Vote 5—Capital expenditures.....	13,586,000	13,203,399			
Vote 10—Contributions.....	102,750,000	94,865,275			
Statutory amounts.....	274,838,561	274,657,939			
Total Ministry.....	2,347,324,234	2,236,216,088			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PARLIAMENT					
The Senate					
Vote 1—Program expenditures—			Canadian Intergovernmental Conference Secretariat		
Operating budget	28,532,426	27,819,269	Vote 10—Program expenditures—		
Grants and contributions	289,574	262,558	Operating budget	3,045,950	2,816,999
	28,822,000	28,081,827	Statutory amounts	217,125	217,125
Statutory amounts	15,835,484	15,835,484		3,263,075	3,034,124
	44,657,484	43,917,311			
House of Commons					
Vote 5—Program expenditures—			Canadian Transportation Accident Investigation and Safety Board		
Operating budget	131,576,000	144,793,099	Vote 15—Program expenditures—		
Other operating costs	19,472,900		Operating budget	20,949,000	20,829,299
Grants and contributions	656,100	616,189	Statutory amounts	2,480,709	2,461,670
Less: revenues netted against expenditures	1,107,000	868,102		23,429,709	23,290,969
	150,598,000	144,541,186			
Statutory amounts	67,280,310	67,280,310	Chief Electoral Officer		
	217,878,310	211,821,496	Vote 20—Program expenditures—		
			Operating budget	2,637,000	2,614,567
			Statutory amounts	40,783,609	40,780,798
				43,420,609	43,395,365
Library of Parliament					
Vote 10—Program expenditures—			Commissioner of Official Languages		
Operating budget	15,310,000	15,296,275	Vote 25—Program expenditures—		
Less: revenues netted against expenditures	203,000	202,589	Operating budget	9,962,049	9,558,157
	15,107,000	15,093,686	Frozen	26,101	
Statutory amounts	1,918,000	1,918,000		9,988,150	9,558,157
	17,025,000	17,011,686	Statutory amounts	1,067,431	1,067,431
Total Ministry	279,560,794	272,750,493		11,055,581	10,625,588
PRIVY COUNCIL					
Department					
Vote 1—Program expenditures—			National Round Table on the Environment and the Economy		
Operating budget	58,350,000	56,158,021	Vote 30—Program expenditures—		
Commissions	17,641,300	16,522,352	Operating budget	3,295,650	3,043,893
Grants and contributions	2,126,000	1,396,000	Statutory amounts	169,145	169,145
	78,117,300	74,076,373		3,464,795	3,213,038
Statutory amounts	5,648,661	5,623,172			
Total Department	83,765,961	79,699,545	Public Service Staff Relations Board		
Canadian Centre for Management Development					
Vote 5—Program expenditures—			Vote 35—Program expenditures—		
Operating budget	8,934,241	8,348,439	Operating budget	5,129,000	4,186,551
Grants and contributions	160,000	149,000	Statutory amounts	505,219	494,000
Frozen	15,000			5,634,219	4,680,551
	9,109,241	8,497,439			
Vote 6b—RADIAN Revolving Fund	1		Security Intelligence Review Committee		
Statutory amounts	15,624,613	8,103,377	Vote 40—Program expenditures—		
	24,733,855	16,600,816	Operating budget	1,292,471	1,211,795
			Frozen	8,529	
				1,301,000	1,211,795
			Statutory amounts	102,000	102,000
				1,403,000	1,313,795
			Total Ministry	200,170,804	185,853,791

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	50,457,870		48,849,279	
Other operating costs	1,100,122,330		1,097,661,228	
Grants and contributions	20,012,000		20,000,000	
Frozen	5,893,663			
Less: revenues netted against expenditures	287,056,570		287,056,570	
	889,429,293		879,453,937	
Vote 2a—Real Property Disposition Revolving Fund—To repeal Public Works and Government Services Vote 2b, <i>Appropriation Act No. 4, 1995-96</i>	1			
Vote 5—Capital expenditures—				
Capital	290,294,500		290,011,244	
Frozen	752,500			
	291,047,000		290,011,244	
Vote 10—Real Property Services Revolving Fund (formerly Architectural, Engineering and Realty Services Revolving Fund)—Activities in support of broader Government objectives	2,589,000		2,589,000	
Statutory amounts	806,121,604		389,813,077	
	1,989,186,898		1,561,867,258	
SUPPLY AND SERVICES PROGRAM				
Vote 14b—To adjust the accounts of the Translation Bureau Revolving Fund by an amount of \$16,600,000 representing operating forecast losses incurred during the three-year transition period towards self-sufficiency	1			
Vote 15—Program expenditures—				
Operating budget	606,437,492		602,390,607	
Other operating costs	38,028,000		32,477,318	
Frozen	32,500			
Less: revenues netted against expenditures	167,253,293		167,253,293	
	477,244,699		467,614,632	
Vote 16a—Canada Communications Group—To amend sub-section 5.3(1) of the <i>Revolving Funds Act</i>	1			
Vote 17a—Optional Services Revolving Fund—To amend sub-sections 5.5(1) and 5.5(3) of the <i>Revolving Funds Act</i>	1			
Vote 18a—To amend section 5.6 of the <i>Revolving Funds Act</i>	1			
Vote 19a—To repeal Supply and Services votes 12c, 13c and 14c, <i>Appropriation Act No. 4, 1991-92</i>	1			
Statutory amounts	553,446,692		81,659,685	
	1,030,691,396		549,274,317	
CROWN CORPORATIONS PROGRAM				
Vote 20—Payments to Old Port of Montreal Corporation Inc.	3,800,000		3,800,000	
Vote 25—Payments to Queens Quay West Land Corporation	6,700,000		6,700,000	
	10,500,000		10,500,000	
Total Department	3,030,378,294		2,121,641,575	
Canada Mortgage and Housing Corporation				
Vote 30—Operating expenditures	1,972,803,000		1,967,287,332	
Canada Post Corporation				
Vote 35—Payments to the Canada Post Corporation for special purposes	14,000,000		14,000,000	
Vote 36a—To authorize the Canada Post Corporation to borrow otherwise than from the Crown an amount not exceeding \$300,000,000 during the fiscal year 1997-98	1			
	14,000,001		14,000,000	
Total Ministry	5,017,181,295		4,102,928,907	
SOLICITOR GENERAL				
Department				
Vote 1—Operating expenditures—				
Operating budget	31,186,517		29,001,988	
Frozen	40,503			
	31,227,020		29,001,988	
Vote 5—Grants and contributions	41,847,201		40,246,207	
Statutory amounts	1,957,364		1,957,364	
Total Department	75,031,585		71,205,559	
Canadian Security Intelligence Service				
Vote 10—Program expenditures—				
Operating budget	165,554,000		165,439,770	
Statutory amounts	132,800		132,800	
	165,686,800		165,572,570	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Correctional Service			Royal Canadian Mounted Police		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—			Public Complaints Commission		
Operating budget	876,794,192	865,966,283	Vote 50—Program expenditures—		
Grants and contributions	1,230,675	1,210,986	Operating budget	3,380,630	3,287,506
Frozen	4,031,633		Frozen	11,200	
	882,056,500	867,177,269		3,391,830	3,287,506
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—			Statutory amounts	256,000	256,000
Capital	162,947,000	161,017,694		3,647,830	3,543,506
Frozen	7,500,000		Total Ministry.....	2,683,481,222	2,631,862,673
	170,447,000	161,017,694			
Statutory amounts	97,270,648	78,847,330	TRANSPORT		
	1,149,774,148	1,107,042,293	Department		
National Parole Board			Vote 1—Operating expenditures—		
Vote 25—Program expenditures—			Operating budget	1,054,493,095	1,021,481,414
Operating budget	22,413,214	21,700,785	Frozen	143,038,606	
Frozen	3,850		Less: revenues netted against expenditures	610,887,000	587,391,274
	22,417,064	21,700,785		586,644,701	434,090,140
Statutory amounts	2,658,000	2,658,000	Vote 5—Capital expenditures—		
	25,075,064	24,358,785	Capital	273,097,701	273,091,447
Office of the Correctional Investigator			Frozen	186,316,000	
Vote 30—Program expenditures—				459,413,701	273,091,447
Operating budget	1,139,343	1,125,849	Vote 10—Grants and contributions—		
Frozen	2,201		Grants and contributions	414,426,900	414,423,143
	1,141,544	1,125,849	Frozen	11,380,000	
Statutory amounts	138,000	138,000		425,806,900	414,423,143
	1,279,544	1,263,849	Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
Royal Canadian Mounted Police			Other operating costs	27,912,000	27,910,284
Vote 35—Law enforcement—Operating expenditures—			Frozen	4,006,000	
Operating budget	1,646,949,361	1,646,949,241		31,918,000	27,910,284
Grants and contributions	1,390,000	925,900	Vote 20—Payments to Marine Atlantic Inc.....	97,200,000	97,200,000
Frozen	1,319,718		Vote 25—Payments to VIA Rail Canada Inc.—		
Less: revenues netted against expenditures	741,035,283	741,035,283	Other operating costs	235,804,000	235,804,000
	908,623,796	906,839,858	Frozen	12,700,000	
Vote 40—Law enforcement—Capital expenditures	124,603,500	124,404,184		248,504,000	235,804,000
Statutory amounts	228,933,305	226,987,825	Vote 30—Payments to the St. Lawrence Seaway Authority—		
	1,262,160,601	1,258,231,867	Frozen	2,000,000	
Royal Canadian Mounted Police External Review Committee			Vote 33a—Payments to the Laurentian Pilotage Authority	1	
Vote 45—Program expenditures—			Vote 34b—To guarantee the payment of amounts by the Laurentian Pilotage Authority	1	
Operating budget	782,650	601,244	Vote 35—Payments to the Canada Ports Corporation	2,500,000	2,500,000
Statutory amounts	43,000	43,000	Vote 37a—Forgiveness of debts to ports corporations (Saint John and Prince Rupert)	23,052,458	23,052,457
	825,650	644,244	Vote 38b—To forgive an obligation of the Canada Ports Corporation's Interport Loan Fund	6,317,538	6,317,538

BUDGETARY DETAILS BY ALLOTMENT—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 39b—To forgive an obligation of the Prince Rupert Port Corporation . . .	1		EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Statutory amounts	400,626,178	399,506,327	Vote 20—Public Service Insurance—		
Total Department	2,283,983,479	1,913,895,336	Other operating costs	761,081,512	703,818,841
Canadian Transportation Agency			Grants and contributions	228,488	228,488
Vote 45—Program expenditures—			Less: revenues netted against expenditures	67,438,000	70,386,074
Operating budget	23,883,000	22,252,387		693,872,000	633,661,255
Grants and contributions	4,000		Statutory amounts	252,327,268	252,327,268
	23,887,000	22,252,387		946,199,268	885,988,523
Statutory amounts	5,583,618	5,560,212	Total Ministry	1,441,844,630	978,898,123
	29,470,618	27,812,599			
Civil Aviation Tribunal			VETERANS AFFAIRS		
Vote 40—Program expenditures—			Department		
Operating budget	832,000	778,811	VETERANS AFFAIRS PROGRAM		
Statutory amounts	70,000	70,000	Vote 1—Operating expenditures—		
	902,000	848,811	Operating budget	180,468,117	179,250,909
Total Ministry	2,314,356,097	1,942,556,746	Other health purchased services	314,274,000	313,332,646
TREASURY BOARD			Frozen	6,060,001	
Secretariat				500,802,118	492,583,555
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			Vote 5—Grants and contributions—		
Vote 1—Program expenditures—			Grants and contributions	1,406,772,785	1,368,480,159
Operating budget	98,715,257	98,379,441	Frozen	3,000,000	
Grants and contributions	333,000	333,000		1,409,772,785	1,368,480,159
Frozen	400,969		Statutory amounts	21,008,220	20,983,260
Less: revenues netted against expenditures	13,106,957	13,106,957		1,931,583,123	1,882,046,974
	86,342,269	85,605,484	VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Statutory amounts	7,304,116	7,304,116	Vote 10—Program expenditures—		
	93,646,385	92,909,600	Operating budget	7,426,100	7,406,423
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS			Statutory amounts	901,000	901,000
Vote 5—Government contingencies—				8,327,100	8,307,423
Frozen	392,532,977		Total Ministry	1,939,910,223	1,890,354,397
Vote 15—Training assistance	9,466,000		GRAND TOTAL	144,982,177,834	141,298,819,790
	401,998,977				

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Commission of Inquiry into the Deployment of Canadian Forces to Somalia	104,500	106,063	2,666,553	4,864,402	7,741,518
<p>This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to Part I of the <i>Inquiries Act</i>. The Commission's mandate is to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department of National Defence in respect of the Canadian Forces deployment to Somalia and to inquire into various matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia action.</p>					
Commission of Inquiry on the Blood System in Canada			1,144,251	1,955,502	3,099,753
<p>This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to Part I of the <i>Inquiries Act</i>. The Commission's mandate is to review and report on the mandate, organization, management, operations, financing and regulation of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980's.</p>					
Indian Specific Claims Commission	203,500	164,339	1,590,969	1,894,229	3,853,037

This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the government in negotiating the settlement of their claim.

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Royal Commission on Aboriginal Peoples	55,000	23,544	532,025	1,342,320	1,952,889

This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to Part I of the *Inquiries Act*. The Commission's mandate was to investigate all aspects of contemporary life for Aboriginal people in Canada and the evolution of the relationship between Aboriginal peoples (Indian, Inuit and Métis), the Government of Canada and Canadian society as a whole. The final report was submitted on November 22, 1996.

SOLICITOR GENERAL

Correctional Service

Commission of Inquiry into certain events at the Prison for Women in Kingston				47,623	47,623
---	--	--	--	--------	--------

This Commission was established by Order in Council (PC 1995-608 dated April 10, 1995) pursuant to the *Inquiries Act*. The Commission's mandate was to investigate and report on the state and management of that part of the business of the Correctional Service of Canada that pertains to the incidents that occurred at the Prison for Women in Kingston, Ontario beginning on April 22, 1994 and on the responses of the Correctional Service of Canada. Term to March 31, 1996.

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1996-97 Expendi- tures	Name of members	1996-97 Expendi- tures
	\$		\$
PRIVY COUNCIL		Royal Commission on	
Department		Aboriginal Peoples	
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Chartrand P (Commissioner)	1,347
Desbarats P (Commissioner)	49,613	Dussault R (Co-chairman)	13,235
Létourneau G (Commissioner and Chairperson)	10,281	Erasmus G (Co-chairman)	5,361
Rutherford R C (Commissioner)	46,169	Meekison P (Commissioner)	2,690
		Robinson V (Commissioner)	911
	<u>106,063</u>		<u>23,544</u>
Indian Specific Claims Commission			
Augustine R (Commissioner)	38,604		
Bellegarde J D (Co-chairperson)	28,454		
Corcoran C (Commissioner)	56,147		
Gill A (Commissioner)	16,029		
Prentice J E (Co-chairperson)	25,105		
	<u>164,339</u>		

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and

conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department	22	299,805	14,401	38,483	1,127	353,816
Canadian Heritage—						
Department	8	81,111	2,040	8,799	623	92,573
National Archives of Canada	2	42,844				42,844
National Library	3	22,724		60		22,784
Public Service Commission	2	21,572		4,954		26,526
Status of Women—Office of the Co-ordinator	1	39,758		3,097	1,286	44,141
Citizenship and Immigration—						
Department	2	55,247		17,529		72,776
Immigration and Refugee Board of Canada	2	41,693		3,623		45,316
Environment—						
Department	9	77,231		7,647		84,878
Canadian Environmental Assessment Agency	1	14,901		3,927		18,828
Fisheries and Oceans—						
Department	10	91,265	1,200	19,975	1,652	114,092
Foreign Affairs and International Trade—						
Department	3	85,124				85,124
Canadian International Development Agency	12	18,178	2,787	44,814	8,068	73,847
NAFTA Secretariat, Canadian Section	1	21,028		3,124	843	24,995
Health—						
Department	16	272,584	79,000	431,454		783,038
Human Resources Development—						
Department	11	97,928		5,093		103,021
Indian Affairs and Northern Development—						
Department	9	200,561	8,133	21,312	5,006	235,012
Industry—						
Department	3	41,915		800	600	43,315
Atlantic Canada Opportunities Agency	3	113,490		26,096		139,586
Canadian Space Agency	1	26,404		1,631		28,035
Federal Office of Regional Development—Quebec	2	33,918		2,414		36,332
National Research Council of Canada	1	23,392	625			24,017
Natural Sciences and Engineering Research Council	1	5,053		17,546		22,599
Statistics Canada	3	31,271		7,445	618	39,334
Western Economic Diversification	1	362				362
Justice—						
Department	8	86,628		10,023	600	97,251
Federal Court of Canada	1	15,449				15,449
National Defence	9	135,351	3,406	14,039	30	152,826
National Revenue	3	66,312				66,312
Natural Resources—						
Department	11		138,378	21,069	3,095	162,542
National Energy Board	2	31,117				31,117

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Privy Council—						
Commissioner of Official Languages	2	43,584		5,433	1,192	50,209
Public Works and Government Services—						
Department	3	9,060		65,653		74,713
Solicitor General—						
Department	1	34,074				34,074
Correctional Service	12	238,808		23,325		262,133
Royal Canadian Mounted Police	2	22,113		6,260		28,373
Transport—						
Department	11	344,033	2,024	11,473	1,136	358,666
Veterans Affairs—						
Department	10	109,193		4,662		113,855
Total	204	2,895,081	251,994	831,760	25,876	4,004,711

(1) Includes allowances in lieu of pay.

(2) Includes book allowances.

Financial assistance given to railways by the Government of Canada in 1996-97 (with cumulative figures to March 31, 1997)

The 1952 *Canadian National Railways Capital Revision Act* stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 *Canadian National-Canadian Pacific Act*, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscella-

neous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

FINANCIAL ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA IN 1996-97

	1996-97	Cumulative budgetary and non-budgetary assistance as at March 31, 1997
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,287,199	
<i>Atlantic Region Freight Assistance Act</i>	(s) ...	
<i>Maritime Freight Rates Act</i> .....	...
<i>National Transportation Act, 1987</i>	(s) 1,560,936	
<i>Railway Act</i>	(s) 649,203	
Railway Safety	3,433,121	
Railway employee Provident Fund .....	...
<i>CN Commercialization Act</i> .....	...
Termination of the collection of tolls on the Victoria Bridge	(s) ...	
<i>Western Grain Transportation Act</i>	(s) 4,155,360	
Total	11,085,819	9,119,144,564
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
<i>Atlantic Region Freight Assistance Act</i>	(s) ...	
<i>Maritime Freight Rates Act</i> .....	...
<i>National Transportation Act, 1987</i> .....	...
Railway Safety	3,403,741	
<i>Western Grain Transportation Act</i>	(s) ...	
Total	3,403,741	5,024,803,687
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	9,300,000
Budgetary		
Operating costs and labour assistance	235,804,000	8,448,143,052
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
<i>Railway Act</i>	(s) 233,736	47,799,190
BC Rail—		
<i>Western Grain Transportation Act</i>	(s) ...	29,972,599
British Northern Railway .....	...	32,836
British Yukon Railway Company .....	...	4,500,000
Burlington Northern Inc.—		
Railway Safety .....	...	530,087
Canada and Gulf Terminal Railway ⁽³⁾	1,383,800
Central Western Railway—		
<i>Western Grain Transportation Act</i>	(s) ...	23,322,787
Chesapeake and Ohio Railway Company .....	...	308,334
Consolidated Rail Corporation .....	...	1,162,652

FINANCIAL ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA IN 1996-97

—Concluded

	1996-97	Cumulative budgetary and non-budgetary assistance as at March 31, 1997
	\$	\$
Devco Railway (Cumberland Railway Company) .....	...	2,940,473
Dominion Atlantic Railway ⁽⁴⁾
<i>Maritime Freight Rates Act.</i> .....	...	2,860,476
Essex Terminal Railway .....	...	486,944
Grand Falls Central Railway Co. Ltd.—		
<i>Atlantic Region Freight Assistance Act.</i>	(s)	2,280,592
Napierville Junction Railway .....	...	255,572
Northern Alberta Railway ⁽³⁾	19,551,776
Ontario Northland	1,875,000	1,927,401
Penn Central Railway .....	...	153,691
Quebec Central Railway ⁽⁴⁾	260,896
Quebec North Shore and Labrador Railway—		
<i>Railway Act.</i>	(s) 470,337	26,600,710
Southern Rails Cooperatives Ltd.—		
<i>Western Grain Transportation Act.</i>	(s)	2,323,731
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾	1,060,574
Total	2,579,073	169,715,121
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick .....	...	50,460
Algoma Central Railway Inc. Sault Ste Marie, Ont.	1,312,497	1,312,497
Brantford, Waterloo and Lake Erie Railway .....	...	57,600
Bruce Mines and Algoma Railway .....	...	53,920
Canada Central Railway—Peace River Bridge .....	...	175,000
Central Railway of Canada .....	...	30,145
Colchester Coal and Railways Company .....	...	12,800
Dominion Coal Company, Nova Scotia .....	...	87,808
Edmonton, Dunvegan and British Columbia Railway .....	...	338,382
Erie and Huron Railway .....	...	96,000
Ha Ha Bay Railway, New Brunswick .....	...	231,462
Harvey Branch Railway, New Brunswick .....	...	5,554
Joggins Railway, Nova Scotia .....	...	37,500
Klondyke Mines Railway .....	...	197,184
Lake Erie, Essex and Detroit Railway .....	...	118,400
Lake Erie and Detroit River Railway .....	...	357,451
L'Assomption Railway, Quebec .....	...	11,200
Leamington and St Clair Railway .....	...	51,200
Maritime Coal and Railway Company .....	...	3,200
Minudie Coal Company, Nova Scotia .....	...	18,544
North Railway .....	...	250,000
North Shore Railway Company, Beersville Coal and Railway Company .....	...	27,616
Northern New Brunswick Seaboard Railway Company .....	...	108,160
Ottawa and New York Railway .....	...	262,384
Pacific Great Eastern Railway .....	...	2,478,500
Phillipsburg Junction and Quarry Company .....	...	23,712
Pontiac and Renfrew Railway .....	...	13,600
Port Nelson Terminal .....	...	6,240,096
Quebec North Shore and Labrador Railway	1,687,500	1,687,500
Quebec, Montmorency and Charlevoix Railway .....	...	96,000
Residue of cost of steamer Sheba .....	...	78,611
Schomberg and Aurora Railway .....	...	46,144
St Lawrence and Adirondack Railway .....	...	149,482
St Louis Richibucto Railway .....	...	22,400
Temiskaming and Northern Ontario Railway	2,999,997	5,134,077
Total	5,999,994	19,864,589
Total— Non-budgetary .....	...	9,300,000
Budgetary	258,872,627	22,781,671,013

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 1996-97 ⁽¹⁾		Amount realized in 1996-97 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		St. John's Port Corporation—	
Atomic Energy of Canada Limited	735,815	Dividends	10,907
		Vancouver Port Corporation	154,896
			1,377,875,718
CURRENT ASSETS—		Total enterprise Crown corporations	2,268,992,078
Interest on bank deposits	228,670,186		
FOREIGN EXCHANGE ACCOUNTS—		Joint and mixed enterprises—	
International reserves held in the Exchange Fund Account—		Petro-Canada Limited—	
Transfer of profit	1,466,736,362	Dividends	9,878,021
International Monetary Fund—Subscriptions—		Canarctic Shipping Company Limited—	
Transfer of profit	33,124,055	Other	306,000
		Total joint and mixed enterprises	10,184,021
Total foreign exchange accounts	1,499,860,417	National governments including developing countries—	
LOANS, INVESTMENTS AND ADVANCES—		Development of export trade (loans administered by the Export Development Corporation)—Foreign Affairs and International Trade	104,634,917
Enterprise Crown corporations—		Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	3,338,565
Canada Deposit Insurance Corporation	87,928,815	Jamaica—Finance	5,419,518
Canada Mortgage and Housing Corporation	631,773,282	United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946	3,555,296
Farm Credit Corporation	171,011,398	Deferred interest	4,215,862
Farm syndicates loan fund	402,865		
	891,116,360	Total national governments including developing countries	121,164,158
Other—		International organizations—	
Bank of Canada—		International Monetary Fund—	
Transfer of profit	1,310,053,569	Enhanced Structural Adjustment Facility	27,675,758
Canada Development Investment Corporation—			
Dividends	29,936,187	Provincial and territorial governments—	
Canada Lands Company Limited—		NEWFOUNDLAND—	
Dividends	10,900,000	Finance—	
Canada Ports Corporation	28,339	Municipal Development and Loan Board	148,039
Canada Post Corporation—		Winter capital projects fund	533,873
Interest	\$ 7,764,000	Industry—	
Dividends	10,000,000	Atlantic Development Board carry-over projects	48,948
		Atlantic Provinces Power Development Act	3,976,738
Canadian Dairy Commission	17,764,000	Atlantic Canada Opportunities Agency—Special areas and highways agreement	1,323,675
Cape Breton Development Corporation	2,442,908		6,031,273
Freshwater Fish Marketing Corporation	827,592	NOVA SCOTIA—	
Halifax Port Corporation—		Finance—	
Dividends	451,284	Municipal Development and Loan Board	13,991
Montreal Port Corporation—			
Interest	\$ 220,323		
Dividends	3,196,656		
	3,416,979		
Prince Rupert Port Corporation—			
Interest	\$ 1,180,734		
Dividends	24,265		
	1,204,999		
Royal Canadian Mint	9,295		
Saint John Port Corporation	524,024		

RETURN ON INVESTMENTS—Continued

	Amount realized in 1996-97 ⁽¹⁾		Amount realized in 1996-97 ⁽¹⁾
	\$		\$
Industry—		SASKATCHEWAN—	
Atlantic Development Board carry-over projects	142,188	Agriculture and Agri-Food—	
Atlantic Canada Opportunities Agency—		Agricultural service centres	206,408
Special areas and highways agreement	402,244	Finance—	
	558,423	Municipal Development and Loan Board	2,992
PRINCE EDWARD ISLAND—			209,400
Finance—		ALBERTA—	
Municipal Development and Loan Board	7,900	Finance—	
Winter capital projects fund	77,547	Municipal Development and Loan Board	43,738
Industry—		Industry—	
Atlantic Canada Opportunities Agency—		Western Economic Diversification—	
Comprehensive development plan agreement	541,887	Special areas and highways agreement	23,604
	627,334		67,342
NEW BRUNSWICK—		BRITISH COLUMBIA—	
Finance—		Finance—	
Municipal Development and Loan Board	91,698	Municipal Development and Loan Board	44,497
Winter capital projects fund	658,674	Winter capital projects fund	168,832
Industry—			213,329
Atlantic Provinces Power Development Act	1,436,846	NORTHWEST TERRITORIES—	
Atlantic Canada Opportunities Agency—		Finance—	
Special areas and highways agreement	845,129	Winter capital projects fund	8,476
Natural Resources—		YUKON TERRITORY—	
Regional electrical inter-connections	517,562	Indian Affairs and Northern Development—	
	3,549,909	Government of the Yukon Territory	78,536
QUEBEC—		Total provincial and territorial governments	18,789,548
Finance—		Other loans, investments and advances—	
Federal-provincial fiscal arrangements	58,944	Loans and accountable advances—	
Municipal Development and Loan Board	1,150,685	Foreign Affairs and International Trade—	
Industry—		Personnel posted abroad	524,146
Federal Office of Regional Development—Quebec—		Other—	
Special areas and highways agreement	5,778,993	Agriculture and Agri-Food—	
	6,988,622	Construction of multi-purpose exhibition buildings	1,085,849
ONTARIO—		Citizenship and Immigration—	
Finance—		Transportation and assistance loans	140,737
Municipal Development and Loan Board	6,820	Finance—	
Winter capital projects fund	341,682	Ottawa Civil Service Recreational Association	7,414
	348,502	Fisheries and Oceans—	
MANITOBA—		Canadian producers of frozen groundfish	25,000
Finance—		Indian Affairs and Northern Development—	
Municipal Development and Loan Board	19,679	Inuit loan fund	26,210
Winter capital projects fund	47,422	First Nations in British Columbia	16,949
Industry—		Indian economic development fund	954,888
Western Economic Diversification—		Council for Yukon Indians	1,197,110
Special areas and highways agreement	41,301	Native claimants	5,836,738
	108,402	Yukon Energy Corporation	2,838,368
		National Defence—	
		Canadian Forces housing projects	481,873
		Transport—	
		Hamilton harbour commissioners	8,766

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1996-97 ⁽¹⁾		Amount realized in 1996-97 ⁽¹⁾
	\$		\$
Veterans Affairs—		Public Works and Government Services—	
Veterans' Land Act Fund—		Canadian National Railway System	15,741
Advances	562,428	Public Works and Government Services Revolving	
	<u>13,182,330</u>	Funds	1,323,116
Total other loans, investments and advances	13,706,476	Government Telecommunications and Informatics	
Total loans, investments and advances	2,460,512,039	Services Revolving Fund	1,314,409
OTHER ACCOUNTS—		Interest on loans and mortgages	125,913
Agriculture and Agri-Food—		Rental income from properties—Rental—	
Gross Revenue Insurance Program—		Other rentals	167,626
Interest on loans	18,792	Solicitor General—	
Canadian Heritage—		Correctional Service—CORCAN Revolving Fund	1,324,905
Canadian Heritage Revolving Funds	146,141	Royal Canadian Mounted Police—	
Foreign Affairs and International Trade—		Loans and advances to persons posted	
Interest on mission bank accounts	166,496	abroad—	
Indian Affairs and Northern Development—		Interest	\$ 19,406
Indian housing assistance fund—On-reserve		Transfer of profit	<u>11,395</u>
housing—Interest on guaranteed loans	561,485		30,801
Farm Credit Corporation	65,247	Transport—	
Esso Ltd.—Norman Wells Project profits	107,860,437	Canadian National Railway System—	
Stoney Band	23,377	Other	<u>2,118,949</u>
Industry—		Total other accounts	117,140,140
Bombardier Inc., groupe Canadair	7,668	TOTAL RETURN ON INVESTMENTS	4,306,918,597
Interest on general development agreement—		Summary—	
Province of British Columbia	171,312	Interest	1,321,701,776
National Defence—		Transfer of profits	2,917,785,818
Interest on loans to employees posted abroad	772,779	Dividends	64,397,320
Interest earned from funds on deposit with		Other	3,033,683
suppliers	191,838	Total	4,306,918,597
National Revenue—			
Public buildings and properties—Rental	441,108		
Natural Resources—			
Natural Resources Revolving Funds	292,000		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons - Statement of sessional and expense allowances, and of travel expenses paid in 1996-97";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount \$
AGRICULTURE AND AGRI-FOOD⁽¹⁾		
Department		
<i>Minister—</i>		
Hon R E Goodale.....	1	64,567
<i>Parliamentary Secretary—</i>		
J Pickard.....	1	22,777
CANADIAN HERITAGE		
Department		
<i>Minister—</i>		
Hon S Copps.....	1	74,446
<i>Secretary of State (Multiculturalism) and (Status of Women)—</i>		
Hon H Fry.....	1	22,692
<i>Parliamentary Secretary—</i>		
G H Arseneault.....	1	10,174
CITIZENSHIP AND IMMIGRATION		
Department		
<i>Minister—</i>		
Hon L Robillard.....	1	24,472
<i>Parliamentary Secretary—</i>		
M Minna.....	1	9,937
ENVIRONMENT		
Department		
<i>Minister—</i>		
Hon S Marchi.....	1	33,945
<i>Parliamentary Secretary—</i>		
K Kraft Sloan.....	1	14,175

	Vote	Amount \$
FINANCE		
Department		
<i>Minister of Finance—</i>		
Hon P Martin.....	1	59,639
<i>Secretary of State (International Financial Institutions)—</i>		
Hon D Peters.....	1	31,909
FISHERIES AND OCEANS		
Department		
<i>Minister—</i>		
Hon F Mifflin.....	1	35,442
<i>Secretary of State (Fisheries and Oceans) and (Agriculture and Agri-Food)—</i>		
Hon F Robichaud.....	1	24,610 ⁽¹⁾
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department		
<i>Minister of Foreign Affairs—</i>		
Hon L Axworthy.....	1	106,564
<i>Minister of International Trade—</i>		
Hon AC Eggleton.....	1	59,294
<i>Ministers for International Cooperation and Ministers responsible for Francophonie—</i>		
Hon P S Pettigrew.....	15	48,375
Hon D Boudria.....	15	56,761
<i>Secretary of State (Latin America and Africa)—</i>		
Hon C Stewart.....	1	67,344
<i>Secretary of State (Asia and Pacific)—</i>		
Hon R Chan.....	1	44,557
<i>Parliamentary Secretaries—</i>		
R J MacDonald.....	1	21,116
F LeBlanc.....	1	130

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
HEALTH			NATIONAL DEFENCE		
Department			Department		
<i>Minister—</i>			<i>Ministers—</i>		
Hon D Dingwall	1	40,565	Hon D M Collette	1	9,565
HUMAN RESOURCES DEVELOPMENT			Hon D Young	1	15,440
Department			<i>Parliamentary Secretary—</i>		
<i>Ministers of Human Resources Development—</i>			J Richardson	1	8,589
Hon D Young	1	44,958	NATIONAL REVENUE		
Hon P S Pettigrew	1	31,859	<i>Minister—</i>		
<i>Minister of Labour and Deputy Leader of the</i>			Hon J Stewart	1	42,146
<i>Government in the House of Commons—</i>			<i>Parliamentary Secretary—</i>		
Hon A Gagliano	1	14,241	S Barnes	1	6,003
<i>Secretary of State (Training and Youth)—</i>			NATURAL RESOURCES		
Hon E Blondin-Andrew	1	102,637	Department		
<i>Parliamentary Secretaries—</i>			<i>Minister—</i>		
G Proud	1	10,357	Hon A McLellan	1	35,479 ⁽²⁾
R D Nault	1	18,190	<i>Parliamentary Secretary—</i>		
INDIAN AFFAIRS AND NORTHERN			M Cowling	1	2,968
DEVELOPMENT			PRIVY COUNCIL		
Department			Department		
<i>Minister—</i>			<i>Prime Minister—</i>		
Hon R Irwin	1	45,617	Rt Hon J Chrétien	1	3,890
<i>Parliamentary Secretary—</i>			<i>President of the Queen's Privy Council for</i>		
Dr B Patry	1	3,528	<i>Canada and Minister of Intergovernmental</i>		
INDUSTRY			<i>Affairs—</i>		
Department			Hon S Dion	1	37,943
<i>Minister—</i>			<i>Leader of the Government in the Senate and Minister</i>		
Hon J Manley	1	92,994	<i>with special responsibility for literacy—</i>		
<i>Secretary of State (Atlantic Canada Opportunities</i>			Hon J Fairbairn	1	76,576
<i>Agency)—</i>			<i>Leader of the Government in the House</i>		
Hon L MacAulay	25	650	<i>of Commons—</i>		
<i>Secretary of State (Science, Research and</i>			Hon H Gray	1	67
<i>Development)—</i>			<i>Parliamentary Secretary—</i>		
Hon J Gerrard	1	67,681	P DeVillers	1	6,616
<i>Secretary of State (Federal Office of Regional</i>			PUBLIC WORKS AND GOVERNMENT		
<i>Development — Quebec)—</i>			SERVICES		
Hon M Cauchon	70	25,782	Department		
<i>Parliamentary Secretary—</i>			<i>Minister—</i>		
M Bodnar	1	2,976	Hon D Marleau	15	24,377
JUSTICE			<i>Parliamentary Secretary—</i>		
Department			J Harvard	15	380
<i>Minister and Attorney General of Canada—</i>			SOLICITOR GENERAL		
Hon A Rock	1	51,805	Department		
<i>Parliamentary Secretary—</i>			<i>Solicitor General of Canada—</i>		
G Kirkby	1	463	Hon H Gray	1	4,731
			<i>Parliamentary Secretary—</i>		
			P Gagnon	1	13,919

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
TRANSPORT			TREASURY BOARD		
Department			Secretariat		
<i>Minister—</i>			<i>President of the Treasury Board and Minister</i>		
Hon D Anderson	1	30,075	<i>responsible for Infrastructure—</i>		
<i>Parliamentary Secretary—</i>			Hon M Massé	1	14,840
S Keyes	1	3,268	<i>Parliamentary Secretary—</i>		
			O L Jackson	1	238
			VETERANS AFFAIRS		
			Department		
			<i>Secretary of State (Veterans)—</i>		
			Hon L MacAulay	1	8,083

(1) The expenditures of the Secretary of State (Agriculture and Agri-Food) are reported with those of the Secretary of States (Fisheries and Oceans) under Fisheries and Oceans.

(2) The Honourable Anne McLellan is also the Federal Interlocutor for Métis and Non-Status Indians. An amount of \$568 has been recovered from the Privy Council and is included under Natural Resources.

SECTION 13

1996-97

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

CONTENTS

	<i>Page</i>
Foreign Affairs and International Trade	
Expenditures for Canadian representation at international conferences and meetings	13.2
Travel expenses for Canadian representation at international conferences and meetings	13.2
Human Resources Development	
Compensation payments and administration expenses ...	13.7
Parliament	
Statement of sessional and expense allowances, and of travel and research expenses paid in 1996-97	13.8
Statement of sessional and expense allowances, and of travel expenses paid in 1996-97	13.10
Salaries of parliamentary secretaries to ministers paid in 1996-97	13.14
Privy Council	
Salaries and allowances to Secretaries of State	13.15
Statement of expenditures—Expenses of general elections and by-elections	13.16
Details of expenditures by province—35 th general election	13.16
Details of expenditures by province—36 th general election	13.17
Details of expenditures by province—1997 Enumeration	13.17
Details of expenditures by electoral district—June 1996 by-election	13.18
Details of expenditures by electoral district—By-elections 1995-96	13.18
Solicitor General	
Expenditures by institution	13.19
Treasury Board	
Details of amounts transferred to other ministries to supplement provisions of other votes	13.22

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN) Ministerial Meeting	28,050
Conference of Youth and Sports Ministers of la Francophonie	25,360
Conference of Ministers of Education of la Francophonie	9,896
Special Conference of Youth and Sports Ministers of la Francophonie	11,340
Conference of Spouses of Heads of State and Government of the Americas	11,570
Conference of Ministers responsible for la Francophonie	67,368
Commonwealth Ministers Action Group Meeting	11,115
G7/P8 Nuclear Weapons Summit (Moscow) and Prime Minister's visit to Bucharest	400,780
G7 Summit (Lyon) and Prime Minister's visit to Rome	814,860
International Conference on Education	14,907
North Atlantic Council	
and North Atlantic Cooperative Council Ministerial Meeting	13,181
Organization of American States General Assembly	40,298
OECD Ministerial Meeting	33,564
Prime Minister's Visit to Manila (APEC), Shanghai, Tokyo and Lisbon (OSCE)	1,645,753
Quadrilateral Trade Ministers' Meeting (Kobe)	33,392
Quadrilateral Trade Ministers' Meeting (Seattle)	15,292
Special NATO Ministerial Meeting	14,978
Start-up Costs and Advance Team Visit	
for Governor General's April, 1997 Visit to France	34,535
Start-up Costs and Advance Team Visit	
for Prime Minister's April, 1997 Visit to Washington	48,494
Summit of the Americas on Sustainable Development	51,280
Team Canada Mission to Seoul, Manila and Bangkok,	
and Prime Minister's Visit to France	3,036,703
United Nations Conference on Human Settlements	322,742
United Nations Conference on Trade and Development	56,242
United Nations General Assembly	473,703
World Congress Against Commercial Exploitation of Children	45,033
World Food Summit	58,968
WTO Ministerial Conference	174,098
Miscellaneous Conferences and Meetings	227,801
Total	7,721,303

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Association of South East Asian Nations (ASEAN)—Ministerial Meeting</i>	27,742	<i>Conference of Ministers of Education of la Francophonie ..</i>	9,896
Member of the House of Commons		Canadian International Development Agency	
Axworthy Hon L.		Zumstein J.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Dogterom D, Johnstone V, Stevens D.		Hubert J-P.	
<i>Conference of Youth and Sports Ministers of la Francophonie</i>	25,360	Provincial Governments	
Member of the House of Commons		Roy G.	
Bélanger M.		<i>Special Conference of Youth and Sports Ministers of la Francophonie</i>	11,340
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Granger P, Hubert J-P.		Granger P, Hubert J-P.	
Provincial governments			
Legault B.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	\$		\$
<i>Conference of Spouses of Heads of State and Government of the Americas</i>	11,570	<i>G7 Summit (Lyon) and Prime Minister's Visit to Rome</i>	533,619
Member of the House of Commons		Members of the House of Commons	
Augustine Dr J.		Axworthy Hon L, Chrétien Rt Hon J, Martin Hon P.	
Foreign Affairs and International Trade		Finance	
Vincent A.		Bernes T, Castelli L, Horvath T, Lafleur D,	
Health		Moloney D, Smith A, Thomas J.	
Mills C.		Foreign Affairs and International Trade	
<i>Conference of Ministers responsible for la Francophonie</i>	42,271	Adams H, Boucher C, Boucher R, Boulet D, Burge A,	
Member of the House of Commons		Byzewski M, Carin B, Corriveau S, Coutts S, Coutu C,	
Boudria Hon D.		Dehler M, Destroismaisons C, Dupont S, Fournier R,	
Canadian International Development Agency		Gompf J, Gregory F, Johnstone V, Juneau J-P, Kadas R,	
Couture R, Labelle H.		Lappe C, Lavertu G, Lebel J, Mailhot J, McRae R,	
Foreign Affairs and International Trade		Noble J, Noel H, Paquette J, Portelance R, Rioux G,	
Baillargeon C, Bujold M, Cintrat J, Desloges C,		Rodrique G, Shapardanov C, Smith G.	
Dubois C, Elliott R, Hubert J-P, Laprade S,		National Defence	
Poirier G, Racine A, Rousseau H, Saint-Martin J,		Abraham J, Blackmore L, Ferland J, Friesen J,	
Touchette G.		Goguen A, Pilon Dr J, Truchon S.	
<i>Commonwealth Ministers Action Group Meeting</i>	8,025	Prime Minister's Office/Privy Council Office	
Member of the House of Commons		Bartleman J, Benson I, Brooman K, Brousseau C,	
Axworthy Hon L.		Carisse J-M, Carle J, Chrétien C, Côté C,	
Foreign Affairs and International Trade		Deschambault D, Dona C, Donolo P, Faubert M, Hartley B,	
Arneil B, Johnstone V.		Hosek C, Laurin A, LeBlanc D, Legros G, Loveys M,	
<i>G7/P8 Nuclear Weapons Summit (Moscow) and Prime Minister's Visit to Bucharest</i>	374,072	MacInnis D, Parisot P, Pelletier J, Pilon T,	
Members of the House of Commons		Schryburt C, Tessier I, Wilson T.	
Axworthy Hon L, Chrétien Rt Hon J, Ifody D.		<i>International Conference on Education</i>	14,907
Foreign Affairs and International Trade		Provincial Governments	
Bates P, Culham A, Dehler M-A, Dowsnell W,		Grimes Hon R, Horsman K, Viel D.	
Johnstone V, Lappe C, Lebel J, Paquette J,		Canadian Commission for UNESCO	
Pigeon L, Smith G.		Proulx J.	
National Defence		<i>North Atlantic Council and North Atlantic Cooperative Council Ministerial Meeting</i>	12,288
Aucion R, Cole W, Hobbs C, Kennedy A, McMullin J,		Member of the House of Commons	
Morin D.		Axworthy Hon L.	
Prime Minister's Office/Privy Council Office		Foreign Affairs and International Trade	
Bartleman J, Benson I, Brooman K, Carisse J-M,		Brown D, Johnstone V, Stevens D.	
Carle J, Chrétien C, Côté C, Deschambault D,		<i>Organization of American States General Assembly</i>	36,755
Faubert M, Fung M, Garceau P, Hartley B, Laurin A,		Member of the House of Commons	
MacInnis D, Parisot P, Pelletier J, Pilon T		Stewart Hon C.	
Prusakowski T, Robillard L, Schryburt C,		Canadian International Development Agency	
Swartman L, Tessier I, Wilson T.		Ford, M.	
Public Works and Government Services		Foreign Affairs and International Trade	
Kiriloff N, Saharov I, Sebajang.		Boehm P, Crosby L, Dickson B, Dupuis A, Flanagan R,	
		Gibbard P, Guttman T, Herran-Lima J, Hickman H,	
		Lefrançois M, Pappas C, St-Jean B.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>OECD Ministerial Meeting</i>	29,831	<i>Quadrilateral Trade Ministers' Meeting (Seattle)</i>	11,706
Member of the House of Commons		Member of the House of Commons	
Eggleton Hon A.		Eggleton Hon A.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Bourget N, Carin B, Glasgow L, Lessard M.		Bourget N, Lessard M, Stevenson B.	
<i>Prime Minister's Visit to Manila (APEC), Shanghai, Tokyo and Lisbon (OSCE)</i>	1,379,606	<i>Special NATO Ministerial Meeting</i>	14,969
Members of the House of Commons		Member of the House of Commons	
Axworthy Hon L, Chan Hon R, Chrétien Rt Hon J, Eggleton Hon A.		Axworthy Hon L.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Archambault R, Baillargeon C, Balloch H, Beauchamp R, Bedington R, Bentley J, Bogden J, Boulet D, Bourget N, Boyd M, Brault M, Calvert P, Cardinal C, Caron J, Curtis J, Dawson K, Desmarais L, Dion C, Edwards L, Fox J, Giroux F, Grinius M, Hahn P, Hardy S, Heinbecker P, Hepburn L, Hinson S, Humphreys A, Johnstone V, Jurschewsky S, Kitnikone P, Klassen J, Lambert J, Larabie C, Larochelle F, Lebel J, Legault A, Lemieux P, Lepage M-F, Lessard M, McKellar P, McRae F, Montgomery R, Morrill K, Mullin S, Murphy D, O'Connell C, Oldham P, Portelance R, Rooney M, Sadler P, Saint-Jacques G, Scott D, Shuckburgh A, Stevens D, Stevenson B, Sunquist K, Théberge N.		Crozier K, Johnstone V, Lappe C, Stevens D.	
National Defence		<i>Start-up Costs and Advance Team Visit for Governor General's April, 1997 Visit to France</i>	33,041
Alwyn-Smith A, Barrette Dr I, Bissonnette M, Haché M, Haché R, Hasset V, Joly D, Kwan Y, Masterson D, Menard L, Munroe K, Murray S, Senecal J, Vos A, Ward E.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Boulet D, Dubeau G, Lederman L.	
Anderson D, Bartleman J, Bertrand J, Brooman K, Cameron D, Carisse J-M, Carle J, Chrétien C, Côté C, Deschambault D, Dona C, Faubert M, Fung M, Garceau P, Goldenberg E, Laurin A, Legros G, MacInnis D, Parisot P, Pelletier J, Pilon T, Prusakowski T, Read C, Robillard L, Schryburt C, Schryburt M, Simpson A, Swartman L, Tessier I, Tremblay E, Wilson T.		Government House	
Public Works and Government Services		Jodoin N, Paul J, Smyth T.	
Duval J, Nakamura-Brunet S, Shao W.		<i>Start-up Costs and Advance Team Visit for Prime Minister's April, 1997 Visit to Washington</i>	46,338
<i>Quadrilateral Trade Ministers' Meeting (Kobe)</i>	26,752	Foreign Affairs and International Trade	
Member of the House of Commons		Portelance R.	
MacLaren Hon R.		Prime Minister's Office/Privy Council Office	
Finance		Bird S, Carle J, Chrétien C, MacInnis D, MacLean B, Martin B, Prusakowski T.	
Collins-Williams T.		<i>Summit of the Americas on Sustainable Development</i>	51,280
Foreign Affairs and International Trade		Members of the House of Commons	
Campbell D, Fried J, Hancock J, Lessard M, Martin M, Weekes J, Wright R.		Blondin-Andrew Hon E, Copps Hon S, Lincoln C.	
		Canadian International Development Agency	
		Neufeld K, Racicot P, Schemmer D.	
		Foreign Affairs and International Trade	
		Boehm P, Guttman T, Hanna J, Macartney K, McCue D, Vincent A.	
		Natural Resources	
		Stephenson J.	
		Other	
		Seymoar N.	
		<i>Team Canada Mission to Seoul, Manila and Bangkok, and Prime Minister's Visit to France</i>	2,489,843
		Members of the House of Commons	
		Chan Hon R, Chrétien Rt Hon J, Eggleton Hon A, Pagtakhan R.	
		Provincial Premiers and Territorial Leader	
		Bouchard Hon L, Clark Hon G, Filmon Hon G, Harris Hon M, Klein Hon R, MacDonald Hon P, McKenna Hon F, Romanow Hon R, Savage Hon J, Tobin Hon B.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

	\$		\$
Foreign Affairs and International Trade		<i>United Nations Conference on Trade and Development</i>	56,239
Beauchamp R, Burchett I, Chowdhury S, Comeau D,		Member of the House of Commons	
Giroux F, Hepburn L, Lebel J, LeBlanc A,		Godfrey J.	
Lemieux P, Lessard M, Litalien Y, Pigeon L,		Canadian International Development Agency	
Portelance R, Renault N, Robinson D, Simon J,		Lin S.	
Siqueira S, Thornley C, Vachon K, Wassill R,		Foreign Affairs and International Trade	
Weiner D.		Burack E, Carre S, Kramer J, Stone P.	
National Defence		<i>United Nations General Assembly</i>	430,257
Abraham J, Barrette Dr I, Dandurand J, Ferland J,		Member of the Senate	
Forget C, Johnson J, Langevin M, Riverin J-F,		Spivak Hon M.	
Roach D, Stewart R, Truchon S.		Members of the House of Commons	
Prime Minister's Office/Privy Council Office		Axworthy Hon L, Gaffney B, LeBlanc F,	
Anderson D, Bartleman J, Benson I, Bertrand J,		McLaughlin Hon A, McWhinney T, Sheridan G,	
Brooman K, Cameron D, Carisse J-M, Carle J,		Stewart Hon C.	
Chahal R, Chrétien C, Côté C, Deschambault D,		Auditor General	
Dona C, Donolo P, Faubert M, Fung M,		Beauvais I.	
Goldenberg E, Hartley B, Laurin A, Lee K,		Canadian International Development Agency	
Legros G, Lilko M-C, MacInnis D, Mongeon J,		Sauer L.	
Paré P, Parisot P, Pelletier J, Pilon T,		Foreign Affairs and International Trade	
Prusakowski T, Read C, Reeder N, Robillard L,		Archibald R, Beaulieu L, Beaulieu Y, Bédard S,	
Schryburt C, Schryburt M, Tessier I, Tremblay E,		Buchan G, Cormie S, Côté Fortin J, Curtis G,	
Wilson T.		Dion A, Glauser M, Huska J, Jeffrey L,	
Public Works and Government Services		Johnstone V, Kirsch P, Lafond C, Lafrance L,	
Defoy S, Jackson C, Kelly S, Lim S-K,		Lappe C, Laurin G, Lawson B, Lee D, Legault L,	
Meemeskul R, Panditya V, Ritchie S, Ryu C H,		McDowell M, McRae P, Mickleburgh N, Mlacak K,	
Siemenska-Vachali M, Sumitra S.		Moher M, Monette G, Nelems M, Nussbaum T,	
Provincial and Territorial Governments		Pearson M, Rakmil V, Ramcharan L, Savage S,	
Chan D, Craig C, Dau J, Ferbey J, Gaudet G,		Sinclair D, Souilliere M, Splinter P, Strauss H.	
Grace V, Harling C, Harrigan D, Hastings G,		National Defence	
Lawrence M, Lennie O, Lisée J-F,		Cook V.	
Marchildon G, MacKenzie S, Munnoch S,		Special Observer	
Osborne P, Redlin B, Reid R, Rowe M,		Legault Y.	
Sokolysk T.		<i>World Congress Against Commercial Exploitation</i>	
<i>United Nations Conference on Human Settlements</i>	322,040	<i>of Children</i>	43,748
Members of the House of Commons		Member of the Senate	
Augustine J, Bethel J, Harvard J, Marleau Hon D.		Pearson Hon L.	
Canadian International Development Agency		Members of the House of Commons	
Hentic I.		Axworthy Hon L, Fry Hon H, Torsney P.	
Canada Mortgage and Housing Corporation		Canadian International Development Agency	
Angus J, Kinsley K, Spurr P, Williams C.		Wright E.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Asselin A-K, Asselin S, Delouya A, Irish J,		Johnstone V, Kenny M-E, Laurin G, Théberge N.	
Légaré J, Panthaky J, Raymond V, Salah S,		Health	
Shelly D, St-Louis M, Wall J, Whelton C.		Phaneuf G.	
Public Works and Government Services		Justice	
Litalien Y, Roberge F.		Lieff E, Morency C.	
Status of Women—Office of the Co-ordinator		Solicitor General	
Wiseman G.		Aloisi Y.	
Non-governmental Observers		Non-governmental Observers	
Chakasim M, Chisholm S, Constantin L,		Fantino J, Prober R.	
Dembek B, Dewasha M, Drouin N, Fairholm J,			
Frank T, Kiwanaka J.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>World Food Summit</i>	58,968	<i>WTO Ministerial Conference</i>	156,106
Member of the Senate		Members of the House of Commons	
Whelan Hon E.		Blaikie W, Eggleton Hon A, Graham W, Penson C,	
Members of the House of Commons		Sauvageau B.	
Chrétien J-G, Cowling M, Goodale Hon R,		Agriculture and Agri-food	
Robichaud Hon F.		Gifford M.	
Delegates from Non-Governmental Organizations		Finance	
Bombay H, Bulmer R, Doerksen A, Dunn J,		Collins-Williams T.	
MacDonald D, Pellerin L, Stone R,		Foreign Affairs and International Trade	
Wiebe N, Wilkinson J.		Ballhorn R, Bourget N, Crosbie W, Douglas R,	
		Feldman E, Fried J, Lessard M,	
		Saint-Jacques J, Somerville P, Stevenson B,	
		Stone P, Weekes J, Wright R, Wynne D.	
		Industry	
		McCulla D, Shaw L.	

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,904,530	200,934	2,105,464
Prince Edward Island	380,035	135,995	516,030
Nova Scotia—Federal	3,625,233	804,389	4,429,622
Nova Scotia—Cape Breton Development Corporation (CBDC)	10,858,953	1,640,224	12,499,177
Nova Scotia—CBDC (Section 9a)	5,867,014	759,305	6,626,319
Nova Scotia—Old silicosis	697,006	88,895	785,901
New Brunswick	1,322,884	461,192	1,784,076
Quebec	11,747,244	2,830,218	14,577,462
Ontario	33,576,728	5,535,186	39,111,914
Manitoba	1,686,459	612,277	2,298,736
Saskatchewan	1,671,901	866,445	2,538,346
Alberta	3,506,763	855,802	4,362,565
British Columbia	6,255,380	1,740,206	7,995,586
Payments respecting locally engaged employees outside Canada	97,424		97,424
Supplementary compensation to certain widows and dependant children of seamen	6,900		6,900
Compensation to Quebec casual employees TB 1979-29	37,244		37,244
Excess monies paid to claimants (subrogation cases)	762,656		762,656
Salary recovered and returned to other government departments (subrogation cases)	302,918		302,918
Legal, medical, professional expenses (subrogation cases)	161,160		161,160
Penitentiary inmates compensation	100,970		100,970
	84,569,402	16,531,068	101,100,470
Less: recoveries			
Administrative expenses recovered from Crown agencies		5,252,270	5,252,270
Claim costs recovered from Crown agencies	35,926,682		35,926,682
Recoveries from responsible third parties (subrogation)	1,558,184		1,558,184
Overpayment of compensation recovered from claimants	103,828		103,828
Penitentiary inmates compensation recovered	102,282		102,282
	37,690,976	5,252,270	42,943,246
Net expenditures	46,878,426	11,278,798	58,157,224

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 11 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1996-97⁽¹⁾

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses
				\$					\$
Adams W, NWT	64,400	10,100	63,117	7,424	Kenny C, Ont	64,400	10,100	26,573	40,820
Anderson D M, PEI	64,400	10,100	34,737	14,332	Keon W J, Ont	64,400	10,100	2,482	43,237
Andrewchuk R, Sask	64,400	10,100	43,151	33,131	Kinsella N A, NB	64,400	10,100	36,172	52,503
Angus W D, Que	64,400	10,100	20,152	35,905	<i>Opposition Whip</i>	4,800			
Atkins N K, Ont.	64,400	10,100	40,363	47,394	Kirby M, NS	64,400	10,100	48,922	43,939
Austin J, BC	64,400	10,100	54,406	25,747	Kolber L E, Que	62,780	8,480	18,310	36,350
Bacon L, Que.	64,400	10,100	16,353	41,242	Landry J P, NB	64,400	10,100	20,575	36,703
Balfour R J, Sask	64,400	10,100	27,100	46,863	Lavoie-Roux T, Que	64,400	10,100	5,794	10,873
Beaudoin G A, Que	64,400	10,100	4,101	48,295	Lawson E M, BC	64,280	9,980	37,226	28,069
Bernston E A, Sask	64,400	10,100	57,872	50,139	Lebreton M, Ont.	64,400	10,100	8,164	45,552
<i>Deputy Leader</i>					Lewis P D, Nfld	64,400	10,100	43,945	82
<i>of the Opposition</i>	9,400				Losier-Cool R-M, NB	64,400	10,100	59,918	49,133
Bolduc R, Que	64,100	9,800	23,527	18,090	Lucier P, YT	64,400	10,100	44,363	6,062
Bonnell M L, PEI	64,400	10,100	32,229	34,656	Lynch-Staunton J, Que	64,400	10,100	11,959	20,776
Bosa P, Ont.	64,400	10,100	17,284	34,688	<i>Leader of</i>				
Bryden J G, NB	64,400	10,100	23,802	17,817	<i>the Opposition</i>	23,800			
Buchanan J M, NS	64,400	10,100	67,249	49,183	MacDonald F, NS	64,400	10,100	53,527	42,913
Carney P, BC	64,400	10,100	34,151	48,552	MacDonald J M, NS	64,400	10,100	7,494	26,704
Carstairs S, Man	64,400	10,100	62,950	48,596	MacEachen A J, NS	16,966	2,661	9,543	27,715
Charbonneau G, Que	64,400	10,100	9,225	46,662	Maheu S, Que	64,400	10,100	13,899	7,170
Cochrane E, Nfld.	64,400	10,100	51,839	48,612	Marchand L, BC	64,400	10,100	73,735	27,467
Cogger M B, Que	64,400	10,100	23,837	49,416	Meighen M A, Ont.	64,400	10,100	24,015	42,078
Cohen E J, NB	64,400	10,100	39,703	62,682	Mercier L, Que	41,548	6,516	10,193	25,583
Comeau G J, NS	64,400	10,100	58,329	47,756	Milne L, Ont.	64,400	10,100	22,393	37,479
Cools A C, Ont.	64,400	10,100	46,879	53,571	Molgat G L, Man	64,400	10,100	69,107	17,060
Corbin E G, NB	64,400	10,100	19,172	48,070	<i>Speaker of</i>				
Davey D, Ont.	15,740	2,165	6,943	4,303	<i>the Senate</i>	31,000			
De Bané P, Que	64,400	10,100	23,523	49,692	Moore W P, NS	33,094	5,190	15,141	5,830
Deware M M, NB	64,160	9,860	28,503	28,276	Murray L, Ont.	64,400	10,100	21,532	24,731
Di Nino C, Ont.	64,400	10,100	28,920	33,192	Nolin P C, Que	64,400	10,100	27,119	44,528
Doody C W, Nfld.	64,400	10,100	32,468	18,299	Oliver D H, NS	64,400	10,100	67,854	45,357
Doyle R J, Ont.	64,400	10,100	11,136	13,611	Olson H A, Alta			5,367	
Eyton J T, Ont.	62,900	8,600	9,967	44,444	Ottenheimer G, Nfld.	64,400	10,100	54,423	24,259
Fairbairn J, Alta	64,400	10,100	24,389	48,544	Pearson L, Ont.	64,400	10,100	6,752	59,294
Forest J B, Alta	56,610	8,878	54,437	10,170	Perrault R J, BC	64,400	10,100	52,707	12,590
Forrestall J M, NS	64,400	10,100	64,759	46,447	Petten W J, Nfld	64,400	10,100	34,353	4,770
Gauthier J-R, Ont.	64,400	10,100	4,345	18,757	Phillips O H, PEI	64,400	10,100	49,092	42,204
Ghitter R D, Alta	64,400	10,100	40,282	39,725	Pitfield P M, Ont.	62,600	8,300	1,854	11,544
Gigante P D, Que	64,400	10,100	25,163	59,980	Poulin M-P, Ont.	64,400	10,100	27,925	34,319
Grafstein J S, Ont.	63,560	9,260	30,197	5,758	Prud'homme M, Que	64,400	10,100	17,698	15,266
Graham A B, NS	64,400	10,100	40,639	57,015	Riel M, Que	64,400	10,100	12,906	13,833
<i>Deputy Leader</i>					Rivest J-C, Que	64,400	10,100	13,926	19,502
<i>of the Government</i>	14,900				Rizzuto P, Que	64,400	10,100	10,022	31,480
Grimard N, Que	64,400	10,100	44,236	49,580	Roberge F, Que	64,280	9,980	20,669	48,219
Gustafson L J, Sask	64,400	10,100	67,464	7,479	Robertson B M, NB	64,400	10,100	42,023	23,921
Haidasz S, Ont.	64,400	10,100	43,603	54,187	Robichaud L J, NB	64,400	10,100	7,549	25,416
Hastings E A, Alta	10,733	977			Rompkey W, Nfld.	64,400	10,100	85,422	48,760
Hays D P, Alta	64,400	10,100	68,370	57,723	Rossiter E, PEI	64,400	10,100	34,222	21,672
Hébert J, Que	64,400	10,100	20,267	80,509	Roux J-L, Que	22,505	3,530	2,519	12,852
<i>Government Whip</i>	7,500				Simard J-M, NB ⁽²⁾	64,400	10,100	22,256	64,632
Hervieux-Payette C, Que	64,400	10,100	19,608	63,590	Sparrow H O, Sask	64,400	10,100	20,352	38,864
Jessiman D J, Man.	64,400	10,100	63,845	23,554	Spivak M, Man	64,400	10,100	61,060	47,043
Johnson J, Man	64,400	10,100	41,499	47,377	Stanbury R J, Ont.	63,860	9,560	29,865	7,302
Kelleher J F, Ont.	64,400	10,100	30,361	25,964	Stewart J B, NS	64,400	10,100	28,915	29,047
Kelly W M, Ont.	64,400	10,100	26,306	59,996	St. Germain G, BC	64,400	10,100	77,988	42,976

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH
EXPENSES PAID IN 1996-97⁽¹⁾—Concluded

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Stollery P, Ont	64,400	10,100	30,801	49,757	Tkachuk D, Sask	64,400	10,100	98,329	37,852
Stratton T R, Man	64,400	10,100	41,300	39,530	Twinn W P, Alta	62,240	7,940	50,796	29,561
Sylvain J, Que			5,214		Watt C, Que	64,400	10,100	34,119	47,043
Taylor N, Alta ⁽²⁾	64,400	10,100	105,752	12,817	Whelan E, Ont	41,548	6,516	24,556	49,152
Thériault L N, NB			2,117		Wood D, Que	64,400	10,100	23,581	38,603
Thompson A, Ont.	64,400	10,100	1,236	10,206	Total	6,760,904	1,037,193	3,640,379	3,689,995

⁽¹⁾ The *Government Expenditures Restraint Act*, 1993 No. 2 authorizes the freezing of each Member's sessional allowance at the 1992 level of \$64,400 for 1993, 1994, 1995, 1996 and 1997.

⁽²⁾ Research expenses are partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

⁽³⁾ Travel expenses include previous year as well as current year expenses.

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1996-97

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Abbott J.	64,400	21,300	73,028	Catterall M.	64,400	21,300	6,606
Ablonczy D.	64,400	21,300	48,188	<i>Allowance as Deputy</i>			
Adams P.	64,400	21,300	27,409	<i>Government Whip</i>	7,500		
Alcock R.	64,400	21,300	73,354	Cauchon Hon M.	64,400	21,300	14,011
Allmand Hon W.	64,400	21,046	20,521	Chamberlain B.	64,400	21,300	30,370
Althouse V.	64,400	26,200	53,383	Chan Hon R.	64,400	21,300	72,183
Anawak J.I.	64,400	28,200	196,382	Charest Hon J.J.	64,400	21,300	37,226
Anderson Hon D.	64,400	21,300	106,390	Chatters D.	64,400	26,200	91,138
Arseneault G.H.	64,400	21,300	49,758	Chrétien Rt Hon J.	64,400	21,300	5,504
Assad M.	64,400	21,300	33,711	Chrétien J-G.	64,400	21,300	51,601
Assadourian S.	64,400	21,300	33,565	Clancy M.	64,400	21,300	57,299
Asselin G.	64,400	21,300	50,088	Cohen S.	64,400	21,300	44,272
Augustine J.	64,400	21,300	27,051	Collenette Hon D.	64,400	21,300	39,791
Axworthy C.	64,400	21,300	60,382	Collins B.	64,400	21,300	82,007
Axworthy Hon L.	64,400	21,300	58,297	Comuzzi J.	64,400	26,200	45,764
Bachand C.	64,400	21,300	35,114	Copps Hon S.	56,344	18,636	29,045
Baker G.S.	64,400	26,200	103,898	Cowling M.	64,400	21,300	69,469
Bakopanos E.	64,400	21,300	19,418	Crawford R.	64,400	21,300	42,000
Barnes S.	64,400	21,300	37,662	Crête P.	64,400	21,300	42,564
Beaumur C.	64,400	21,300	28,945	Culbert H.	64,400	21,300	65,678
Bélair R.	64,400	26,200	83,941	Cullen R.	64,400	21,300	37,511
Bélanger M.	64,400	21,300	9,582	Cummins J.	64,400	21,300	75,785
Bélisle R.	64,400	21,300	20,603	Dalphon-DuGuil M.	64,400	21,300	27,056
Bellehumeur M.	64,400	21,300	48,462	<i>Allowance as Chief Official</i>			
Bellemare E.	64,400	21,300	7,004	<i>Opposition Whip</i>	13,200		
Benoit L.E.	64,400	21,300	49,791	Daviault M.	64,400	21,300	26,644
Bergeron S.	64,400	21,300	16,567	Debien M.	64,400	21,300	20,430
Bernier G.	64,400	21,300	47,879	de Jong S.	64,400	21,300	49,704
Bernier M.	64,400	21,300	46,315	de Savoye P.	64,400	21,300	34,473
Bernier Y.	64,400	21,300	89,845	Deshaies B.	64,400	26,200	49,706
Bertrand R.	64,400	21,300	55,625	DeVillers P.	64,400	21,300	25,808
Bethel J.	64,400	21,300	52,045	Dhaliwal H.	64,400	21,300	71,821
Bevilacqua M.	64,400	21,300	55,917	Dingwall Hon D.C.	64,400	21,300	60,853
Bhaduria J.	64,400	21,300	55,046	Dion Hon S.	64,400	21,300	19,406
Blaikie B.	64,400	21,300	60,698	Discepolo N.	64,400	21,300	24,239
Blondin-Andrew Hon E.	64,400	28,200	134,803	Dromisky S.	64,400	21,300	67,976
Bodnar M.	64,400	21,300	88,416	Dubé A.	64,400	21,300	32,663
Bonin R.	64,400	21,300	28,002	Duceppe G.	64,400	21,300	32,990
Boudria D.	64,400	21,300	23,998	<i>Allowance as Official</i>			
<i>Allowance as Chief</i>				<i>Opposition House</i>			
<i>Government Whip</i>	6,706			<i>Leader</i>	23,800		
Breitkreuz C.	64,400	26,200	50,593	Duhamel R.J.	64,400	21,300	80,363
Breitkreuz G.	64,400	21,300	60,856	Dumas M.	64,400	21,300	21,411
Bridgman M.	64,400	21,300	61,804	Duncan J.	64,400	26,200	76,063
Brien P.	64,400	21,300	54,204	Dupuy Hon M.	64,400	21,300	16,730
Brown B.	64,400	21,300	36,047	Easter W.	64,400	21,300	80,463
Brown J.	64,400	21,300	86,437	Eggleton Hon A.	64,400	21,300	22,078
Brushett D.	64,400	21,300	59,591	English J.	64,400	21,300	38,905
Bryden J.	64,400	21,300	41,168	Epp K.	64,400	21,300	31,341
Byrne G.	64,400	26,200	68,471	Fewchuk R.	64,400	21,300	86,112
Caccia Hon C.L.	64,400	21,300	30,814	Filion G.	64,400	21,300	42,792
Calder M.	64,400	21,300	43,879	Finestone Hon S.	64,400	21,300	22,744
Campbell B.	64,400	21,300	47,399	Finlay J.	64,400	21,300	47,473
Cannis J.	64,400	21,300	24,984	Flis J.	64,400	21,300	31,811
Canuel R.	64,400	21,300	53,928	Fontana J.	64,400	21,300	58,738
Caron A.	53,667	16,548	13,290	Forseth P.E.	64,400	21,300	71,094

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN
1996-97—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Frazer J.	64,400	21,300	63,415	Allowance as Chief			
Fry Hon H.	64,400	21,300	100,410	Government Whip.	5,819		
Gaffney B.	64,400	21,300	8,095	Allowance as Deputy			
Gagliano Hon A.	64,400	21,300	15,367	Chairperson of Committees			
Gagnon C.	64,400	21,300	30,529	of the Whole.	5,871		
Gagnon P.	64,400	21,300	68,283	Kilgour D.	64,400	21,300	47,585
Galloway R.	64,400	21,300	57,304	Allowance as Deputy			
Gauthier M.	64,400	21,300	29,046	Speaker and Chairperson of			
Allowance as Leader of the				Committees of the Whole.	25,700		
Official Opposition.	49,100			Kirkby G.	64,400	26,200	62,766
Gerrard Hon J.	64,400	21,300	93,653	Knutson G.	64,400	21,300	47,576
Gilmour B.	64,400	21,300	69,468	Kraft Sloan K.	64,400	21,300	36,658
Godfrey J.	64,400	21,300	39,152	Lalonde F.	64,400	21,300	26,926
Godin M.	64,400	21,300	26,549	Landry J.	64,400	21,300	58,229
Goodale Hon R.	64,400	21,300	45,446	Langlois F.	64,400	21,300	77,395
Gouk J.	64,400	21,300	74,605	Lastewka W.	64,400	21,300	36,634
Graham B.	64,400	21,300	32,701	Laurin R.	64,400	21,300	21,490
Gray Hon H.	64,400	21,300	18,548	Allowance as Deputy			
Grey D.	64,400	21,300	69,965	Official Opposition			
Grose I.	64,400	21,300	33,330	Whip.	7,500		
Grubel H.	64,400	21,300	75,793	Lavigne L.	64,400	21,300	16,642
Guarnieri A.	64,400	21,300	32,609	Lavigne R.	64,400	21,300	28,529
Guay M.	64,400	21,300	37,766	Lebel G.	64,400	21,300	37,273
Guimond M.	64,400	21,300	41,057	LeBlanc F G.	64,400	21,300	63,615
Hangar A.	64,400	21,300	46,613	Leblanc N.	64,400	21,300	18,169
Hanrahan H.	64,400	21,300	63,937	Lee D.	64,400	21,300	28,158
Harb M.	64,400	21,300	6,203	Lefebvre R.	64,400	21,300	42,330
Harper Ed.	64,400	21,300	31,039	Leroux G.	64,400	21,300	44,020
Harper Elijah.	64,400	26,200	145,519	Leroux J H.	64,400	21,300	31,341
Harper S.	50,724	16,777	29,316	Lincoln C.	64,400	21,300	22,613
Harris R.	64,400	26,200	56,435	Loney J.	64,400	21,300	83,386
Hart J.	64,400	21,300	66,324	Loubier Y.	64,400	21,300	28,451
Harvard J.	64,400	21,300	56,001	MacAulay Hon L.	64,400	21,300	102,189
Hayes S.	64,400	21,300	35,927	MacDonald R.	64,400	21,300	66,799
Hermanson E.	64,400	21,300	61,476	MacLellan R.	64,400	21,300	55,020
Hickey B.	64,400	21,300	73,579	Malhi G.	64,400	21,300	38,238
Hill G.	64,400	21,300	47,602	Maloney J.	64,400	21,300	51,702
Hill J.	64,400	26,200	44,978	Manley Hon J.	64,400	21,300	1,581
Hoepfner J E.	64,400	21,300	40,218	Manning P.	64,400	21,300	77,109
Hopkins L.	64,400	21,300	23,611	Allowance as Leader of			
Hubbard C.	64,400	21,300	46,020	Other Opposition Party.	29,500		
Ianno T.	64,400	21,300	25,870	Marchand J-P.	64,400	21,300	33,888
Ifrody D.	64,400	21,300	76,186	Marchi Hon S.	64,400	21,300	45,884
Irwin Hon R.	64,400	21,300	46,300	Marleau Hon D.	64,400	21,300	31,565
Jackson O L.	64,400	21,300	41,902	Martin K.	64,400	21,300	30,871
Jacob J-M.	64,400	21,300	34,241	Martin Hon P.	64,400	21,300	20,402
Jennings D.	64,400	21,300	61,942	Massé Hon M.	64,400	21,300	4,790
Johnston D.	64,400	21,300	33,961	Mayfield P W.	64,400	26,200	60,599
Jordan J.	64,400	21,300	26,642	McClelland I.	64,400	21,300	53,294
Karygiannis J.	64,400	21,300	29,455	McCormick L.	64,400	21,300	64,569
Kerpan A.	64,400	21,300	49,096	McGuire J.	64,400	21,300	67,839
Keyes S.	64,400	21,300	42,313	McKinnon G.	64,400	21,300	92,558
Kilger B.	64,400	21,300	32,319	McLaughlin Hon A.	64,400	26,200	74,181

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1996-97—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
McLellan Hon A	64,400	21,300	61,000	Richardson J	64,400	21,300	36,169
McTeague D	64,400	21,300	34,669	Rideout G S	64,400	21,300	62,217
McWhinney T	64,400	21,300	83,001	Riis N A	64,400	21,300	112,990
Ménard R	64,400	21,300	16,076	Ringma B	64,400	21,300	45,158
Mercier P	64,400	21,300	13,290	<i>Allowance as Chief</i>			
Meredith V	64,400	21,300	68,431	<i>Other Opposition</i>			
Mifflin Hon F J	64,400	26,200	68,423	<i>Party Whip</i>	625		
Milliken P	64,400	21,300	29,079	Ringuette-Maltais P	64,400	21,300	66,491
<i>Allowance as Deputy</i>				<i>Allowance as Assistant</i>			
<i>Chairperson of Committees</i>				<i>Deputy Chairperson of</i>			
<i>of the Whole</i>	4,460			<i>Committees of the Whole</i>	10,500		
Mills B	64,400	21,300	67,649	Robichaud Hon F	64,400	21,300	46,021
Mills D J	64,400	21,300	29,174	Robillard Hon L	64,400	21,300	6,824
Minna M	64,400	21,300	41,702	Robinson S J	64,400	21,300	107,223
Mitchell A	64,400	21,300	57,740	Rocheleau Y	64,400	21,300	22,224
Morrison L	64,400	21,300	29,253	Rock Hon A	64,400	21,300	37,881
Murphy J	64,400	21,300	85,568	St-Laurent B	64,400	26,200	69,822
Murray I	64,400	21,300	17,295	St. Denis B	64,400	21,300	75,922
Nault R D	64,400	26,200	83,467	Sauvageau B	64,400	21,300	38,969
Nunez O	64,400	21,300	27,131	Schmidt W	64,400	21,300	37,482
Nunziata J	64,400	21,300	33,315	Scott A	64,400	21,300	50,132
O'Brien L	64,400	26,200	146,734	Scott M	64,400	26,200	82,801
O'Brien P	64,400	21,300	39,240	Sené B	64,400	26,200	43,115
O'Reilly J	64,400	21,300	44,714	Shepherd A	64,400	21,300	27,237
Pagtakhan R	64,400	21,300	79,274	Sheridan G	64,400	21,300	91,317
Paradis D	64,400	21,300	40,678	Silye J	64,400	21,300	44,397
Paré P	64,400	21,300	24,748	<i>Allowance as Chief</i>			
Parent Hon G	64,400	21,300	40,341	<i>Other Opposition</i>			
<i>Allowance as Speaker of the</i>				<i>Party Whip</i>			
<i>House of Commons</i>	49,100			Simmons Hon R C	64,400	26,200	121,977
Parrish C	64,400	21,300	27,343	Skoke R	64,400	21,300	68,829
Patry B	64,400	21,300	17,208	Solberg M	64,400	21,300	55,830
Payne J	64,400	21,300	83,534	Solomon J	64,400	21,300	90,174
Penson C	64,400	26,200	39,202	Speaker R	64,400	21,300	82,586
Peric J	64,400	21,300	25,726	<i>Allowance as Other</i>			
Peters Hon D	64,400	21,300	33,463	<i>Opposition Party</i>			
Peterson J	64,400	21,300	39,107	<i>House Leader</i>	10,100		
Pettigrew Hon P S	64,400	21,300	8,950	Speller B	64,400	21,300	61,888
Phinney B	64,400	21,300	32,195	Steckle P	64,400	21,300	57,381
Picard P	64,400	21,300	24,157	Stewart Hon C	64,400	21,300	21,947
Pickard J	64,400	21,300	49,128	Stewart Hon J	64,400	21,300	27,812
Pillitteri G	64,400	21,300	41,342	Stinson D	64,400	21,300	62,801
Plamondon L	64,400	21,300	55,761	Strahl C	64,400	21,300	64,776
Pomerleau R	64,400	21,300	27,742	<i>Allowance as Chief</i>			
Proud G	64,400	21,300	77,900	<i>Other Opposition</i>			
Ramsay J	64,400	21,300	55,953	<i>Party Whip</i>	6,754		
Reed J	64,400	21,300	43,374	Szabo P	64,400	21,300	52,796
Regan G	64,400	21,300	53,035	Taylor L	64,400	26,200	60,333

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN
1996-97—*Concluded*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Telegdi A	64,400	21,300	28,028	Wappel T	64,400	21,300	36,820
Terrana A	64,400	21,300	80,108	Wayne E	64,400	21,300	40,222
Thalheimer P	64,400	21,300	52,669	Wells D	64,400	21,300	76,868
Thompson M	64,400	21,300	57,984	Whelan S	64,400	21,300	43,067
Torsney P	64,400	21,300	29,463	White R	64,400	21,300	53,236
Tremblay B	64,400	21,300	28,862	White T	64,400	21,300	41,391
Tremblay Stéphan	64,400	21,300	48,159	Williams J	64,400	21,300	68,825
Tremblay Suzanne	64,400	21,300	55,228	Wood B	64,400	21,300	39,401
Ur R-M	64,400	21,300	38,189	Young Hon D	64,400	21,300	40,471
Valeri T	64,400	21,300	39,182	Zed P	64,400	21,300	60,948
Vanclief L	64,400	21,300	35,398	Former Members ⁽²⁾			21,924
Venne P	64,400	21,300	36,500	Total	19,221,891	6,402,707	14,481,391
Verran H	64,400	21,300	73,948				
Volpe J	64,400	21,300	37,668				
Walker D	64,400	21,300	58,959				

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(2) Removal and other expenses.

Parliament

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1996-97

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Arseneault G H	Deputy Prime Minister and Minister of Canadian Heritage February 23, 1996 to April 27, 1997	10,500	Kraft Sloan K	Minister of the Environment February 23, 1996 to April 27, 1997	10,500
Barnes S	Minister of National Revenue February 23, 1996 to April 27, 1997	10,500	LeBlanc F G	Minister of Foreign Affairs February 23, 1996 to April 27, 1997	10,500
Bodnar M	Minister of Industry, Minister for the Atlantic Canada Opportunities Agency and Minister of Western Economic Diversification February 23, 1996 to April 27, 1997	10,500	MacDonald R	Minister for International Trade February 23, 1996 to April 27, 1997	10,500
Campbell B	Minister of Finance February 23, 1996 to April 27, 1997	10,500	McWhinney T	Minister of Fisheries and Oceans February 23, 1996 to April 27, 1997	10,500
Cowling M	Minister of Natural Resources February 23, 1996 to April 27, 1997	10,500	Minna M	Minister of Citizenship and Immigration February 23, 1996 to April 27, 1997	10,500
DeVillers P	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs February 23, 1996 to April 27, 1997	10,500	Nault R D	Minister of Human Resources Development February 23, 1996 to April 27, 1997	10,500
Discepolo N	Solicitor General of Canada February 23, 1996 to April 27, 1997	10,500	Pagtakhan R	Prime Minister February 23, 1996 to April 27, 1997	10,500
Godfrey J	Minister for International Cooperation February 23, 1996 to April 27, 1997	10,500	Patry B	Minister of Indian Affairs and Northern Development February 23, 1996 to April 27, 1997	10,500
Harvard J	Minister of Public Works and Government Services February 23, 1996 to April 27, 1997	10,500	Pickard J	Minister of Agriculture and Agri-Food February 23, 1996 to April 27, 1997	10,500
Jackson O L	President of the Treasury Board February 23, 1996 to April 27, 1997	10,500	Proud G	Minister of Labour February 23, 1996 to April 27, 1997	10,500
Keyes S	Minister of Transport February 23, 1996 to April 27, 1997	10,500	Richardson J	Minister of National Defence and Minister of Veterans Affairs February 23, 1996 to April 27, 1997	10,500
Kirkby G	Minister of Justice and Attorney General of Canada February 23, 1996 to April 27, 1997	10,500	Volpe J	Minister of Health February 23, 1996 to April 27, 1997	10,500
			Zed P	Leader of the Government in the House of Commons February 23, 1996 to April 27, 1997	10,500
			Total		262,500

Privy Council

SALARIES AND ALLOWANCES TO SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF SECRETARIES OF STATE (for the period April 1, 1996 to March 31, 1997)			
Blondin-Andrew Hon E	34,984	2,000	36,984
Cauchon Hon M.	34,984	2,000	36,984
Chan Hon R.	34,984	2,000	36,984
Fry Hon H.	34,984	2,000	36,984
Gerrard Hon J.	34,984	2,000	36,984
MacAulay Hon L.	34,984	2,000	36,984
Peters Hon D.	34,984	2,000	36,984
Robichaud Hon F.	34,983	2,000	36,983
Stewart Hon C.	34,983	2,000	36,983
Total	314,854	18,000	332,854

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—EXPENSES OF GENERAL ELECTIONS AND BY-ELECTIONS

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 th general election—Canada								
Elections Act		177,947						177,947
36 th general election—Canada								
Elections Act	805,576				126,734			932,310
1997 Enumeration—Canada								
Elections Act	5,727,671	1,380,731	3,094,022	34,268	2,374,547			12,611,239
By-election June 1996—Canada								
Elections Act	21,348	329,731	60,350	7,276	14,229			432,934
By-elections 1995-96—Canada								
Elections Act	8,676	131,562	16,949	145	3,787			161,119
Ottawa headquarters	2,682,986		495,768	76,872	22,347,106			25,602,732
Northwest Territories Elections Act						162,432		162,432
Electoral Boundaries Readjustment Act							164,065	164,065
Total	9,246,257	2,019,971	3,667,089	118,561	24,866,403	162,432	164,065	40,244,778

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY PROVINCE—35th GENERAL ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters		172,405				172,405
Newfoundland						
Prince Edward Island						
Nova Scotia						
New Brunswick						
Quebec		796				796
Ontario		4,746				4,746
Manitoba						
Saskatchewan						
Alberta						
British Columbia						
Yukon Territory						
Northwest Territories						
Total		177,947				177,947

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES BY PROVINCE—36th GENERAL ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	24,427				126,728	151,155
Newfoundland	57,230				6	57,236
Prince Edward Island						
Nova Scotia						
New Brunswick	23,202					23,202
Quebec	203,395					203,395
Ontario	265,146					265,146
Manitoba	31,376					31,376
Saskatchewan	30,285					30,285
Alberta	68,066					68,066
British Columbia	97,669					97,669
Yukon Territory	4,550					4,550
Northwest Territories	230					230
Total	805,576				126,734	932,310

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY PROVINCE—1997 ENUMERATION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	5,124,202	1,255,671	3,094,022	34,268	2,373,971	11,882,134
Newfoundland	40,513	1,174			576	42,263
Prince Edward Island						
Nova Scotia						
New Brunswick	23,237	6,462				29,699
Quebec	176,092	41,446				217,538
Ontario	223,308	59,653				282,961
Manitoba	26,652	3,875				30,527
Saskatchewan	34,446	622				35,068
Alberta	631					631
British Columbia	78,396	11,828				90,224
Yukon Territory						
Northwest Territories	194					194
Total	5,727,671	1,380,731	3,094,022	34,268	2,374,547	12,611,239

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES BY ELECTORAL DISTRICT—JUNE 1996 BY- ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	17,667	23,665	60,350	1,798	2,319	105,799
Hamilton East	3,681	306,066		5,478	11,910	327,135
Total	21,348	329,731	60,350	7,276	14,229	432,934

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY ELECTORAL DISTRICT—BY-ELECTIONS 1995-96

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	37	75,910	16,949	145	3,628	96,669
Humber—St Barbe—Baie Verte	195	4,201				4,396
Labrador		20,679			108	20,787
Papineau—Saint-Michel	1,770	8,550				10,320
Saint-Laurent—Cartierville	6,674	4,492				11,166
Lac-Saint-Jean		297				297
Etobicoke North		17,433			51	17,484
Total	8,676	131,562	16,949	145	3,787	161,119

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Solicitor General**Correctional Service****EXPENDITURES BY INSTITUTION**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	59,047,597	13,113,382	72,160,979
Regional Headquarters, Moncton, NB	5,294,441		5,294,441
Atlantic Staff College, Moncton, NB	756,404	18,099	774,503
Clustered Services, Moncton, NB	4,536,006	1,107,331	5,643,337
Springhill Institution, Springhill, NS	24,604,481	2,677,124	27,281,605
Dorchester Penitentiary, Dorchester, NB	21,680,766	2,458,339	24,139,105
Westmorland Institution, Dorchester, NB	8,887,344	3,606,904	12,494,248
Atlantic Institution, Renous, NB	16,189,045	779,208	16,968,253
Nova Institution for Women, Truro, NS	3,053,431	1,263,874	4,317,305
Nova Scotia (Halifax) District Parole Office, Halifax, NS	23,562		23,562
Halifax Area Parole Office, Halifax, NS	2,826,667	99,722	2,926,389
Carleton Community Correctional Centre, Halifax, NS	520,975		520,975
Carleton Community Correctional Centre Annex, Halifax, NS	520,729		520,729
Truro Area Parole Office, Truro, NS	1,098,850		1,098,850
Kentville Area Parole Office, Kentville, NS	799,341	71,719	871,060
Sydney Area Parole Office, Sydney, NS	637,541	18,282	655,823
Newfoundland District Parole Office, St-John's, Nfld	11,738		11,738
St-John's Area Parole Office, St John's, Nfld	1,625,566	71,615	1,697,181
Corner Brook Area Parole Office, Corner Brook, Nfld	743,076	33,616	776,692
Grand Falls Area Parole Office, Grand Falls, Nfld	162,139		162,139
St-John's Community Correctional Centre, St-John's, Nfld	470,005	2,018,846	2,488,851
Moncton Area Parole Office, Moncton, NB	2,147,086	131,909	2,278,995
Charlottetown Area Parole Office, Charlottetown, PEI	434,652		434,652
Bathurst Area Parole Office, Bathurst, NB	480,897		480,897
New Brunswick West District Parole Office, Saint John, NB	13,416		13,416
Saint John Area Parole Office, Saint John, NB	967,847	25,482	993,329
Fredericton Area Parole Office, Fredericton, NB	387,365		387,365
Saint John Parrotown Community Correctional Centre, Parrotown, NB	650,860	2,200,125	2,850,985
Regional Headquarters, Laval, Que	3,032,785	616,337	3,649,122
Quebec Staff College, Laval, Que	2,584,254	169,590	2,753,844
Clustered Services, Laval, Que	5,910,819	1,133,542	7,044,361
Montée Saint-François Institution, Laval, Que	10,334,213	1,049,699	11,383,912
Federal Training Centre, Laval, Que	16,592,926	2,816,120	19,409,046
Donnacona Institution, Donnacona, Que	22,352,411	708,343	23,060,754
Joliette Institution, Joliette, Que	3,028,958	5,667,468	8,696,426
Leclerc Institution, Laval, Que	22,397,644	789,006	23,186,650
Archambault Institution, Sainte-Anne-des-Plaines, Que	21,044,687	621,288	21,665,975
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	9,425,293	1,999,446	11,424,739
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	30,224,376	5,217,962	35,442,338
Drummond Institution, Drummondville, Que	15,711,603	557,121	16,268,724
Cowansville Institution, Cowansville, Que	20,102,038	1,626,695	21,728,733
La Macaza Institution, L'Annonciation, Que	13,687,574	8,573,102	22,260,676
Port-Cartier Institution, Port-Cartier, Que	16,177,421	483,839	16,661,260
Montreal Metropolitan District Parole Office, Montreal, Que	2,430,338	202,381	2,632,719
Longueuil Area Parole Office, Longueuil, Que	800,662		800,662
Ville-Marie Area Parole Office, Montreal, Que	4,123,833		4,123,833
Lafontaine Area Parole Office, Montreal, Que	3,939,166		3,939,166
J-B- Martineau Community Correctional Centre, Montreal, Que	425,670	65,256	490,926
Ogilvy Community Correctional Centre, Montreal, Que	705,159		705,159
Sherbrooke Community Correctional Centre, Montreal, Que	605,395	56,839	662,234
Langelier Area Parole Office, St-Léonard, Que	2,806,114		2,806,114
Granby Area Parole Office, Granby, Que	980,333		980,333
Hochelaga Community Correctional Centre, Montreal, Que	551,277	1,531	552,808
Sherbrooke Area Parole Office, Montreal, Que	989,816		989,816
East and West Quebec District Parole Office, St-Jérôme, Que	1,069,584	146,626	1,216,210
Quebec Area Parole Office, Quebec City, Que	2,427,787	57,191	2,484,978
Rimouski Area Parole Office, Rimouski, Que	504,979		504,979

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Chicoutimi Area Parole Office, Chicoutimi, Que	430,108		430,108
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,327,575		1,327,575
Laval Area Parole Office, Laval, Que	2,165,030		2,165,030
Hull Area Parole Office, Hull, Que	1,229,490		1,229,490
Laurentian Area Parole Office, St-Jérôme, Que	1,950,623	48,425	1,999,048
Lanaudière Area Parole Office, Lachenaie, Que	873,906		873,906
Regional Headquarters, Kingston, Ont	3,063,821	336,298	3,400,119
Ontario Staff College, Kingston, Ont	2,252,645	562,654	2,815,299
Clustered Services, Kingston, Ont	6,380,124	1,005,870	7,385,994
Regional Treatment Centre, Kingston, Ont	12,273,185	29,551	12,302,736
Kingston Penitentiary, Kingston, Ont	19,473,662	7,552,701	27,026,363
Millhaven Institution, Bath, Ont	25,669,458	2,624,265	28,293,723
New Medium Security - Ontario, Kingston, Ont	1,707,834	19,366,338	21,074,172
Bath Institution, Bath, Ont	15,338,099	4,760,184	20,098,283
Prison for Women, Kingston, Ont	9,711,466	172,865	9,884,331
Isabel MacNeil House, Kingston, Ont	815,110		815,110
Collins Bay Institution, Kingston, Ont	20,465,295	1,265,360	21,730,655
Frontenac Institution, Kingston, Ont	6,771,353	950,465	7,721,818
Beaver Creek Institution, Gravenhurst, Ont	6,619,564	1,899,036	8,518,600
Joyceville Institution, Kingston, Ont	21,101,801	2,225,561	23,327,362
Pittsburgh Institution, Kingston, Ont	7,043,005	5,389,730	12,432,735
Warkworth Institution, Campbellford, Ont	23,209,843	4,520,918	27,730,761
Grand Valley Institution for Women, Kitchener, Ont	3,957,549	3,021,404	6,978,953
Eastern and Northern Ontario District Parole Office, Kingston, Ont	6,167,556	233,479	6,401,035
Barrie Area Parole Office, Barrie, Ont	373,849		373,849
Kingston Supervision, Kingston, Ont	939,950		939,950
Peterborough Area Parole Office, Peterborough, Ont	1,068,195		1,068,195
Portsmouth Community Correctional Centre, Kingston, Ont	567,155		567,155
Muskoka Area Parole Office, Gravenhurst, Ont	156,073		156,073
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	97,530		97,530
Sudbury Area Parole Office, Sudbury, Ont	1,056,431		1,056,431
Timmins Area Parole Office, Timmins, Ont	59,412		59,412
Ottawa Area Parole Office, Ottawa, Ont	2,101,997		2,101,997
Central Ontario District Parole Office, Toronto, Ont	1,843,383	101,778	1,945,161
Keele Community Correctional Centre, Toronto, Ont	1,087,141		1,087,141
Downtown Toronto Area Parole Office, Toronto, Ont	1,306,659		1,306,659
Toronto East Area Parole Office, Toronto, Ont	1,646,575		1,646,575
Toronto West Area Parole Office, Toronto, Ont	501,768		501,768
York-Durham Area Parole Office, Toronto, Ont	559,146		559,146
Peel Area Parole Office, Toronto, Ont	1,523,481		1,523,481
Team Parole Supervision Office, Toronto, Ont	717,093		717,093
Hamilton District Parole Office, Hamilton, Ont	9,750	7,749	17,499
Hamilton Area Parole Office, Hamilton, Ont	2,065,716		2,065,716
Hamilton Community Correctional Centre, Hamilton, Ont	765,324	1,353	766,677
St-Catharines Area Parole Office, St-Catharines, Ont	533,849		533,849
Western Ontario District Parole Office, London, Ont	453,514	23,148	476,662
Windsor Area Parole Office, Windsor, Ont	830,360	14,662	845,022
London Area Parole Office, London, Ont	1,162,907		1,162,907
Guelph Area Parole Office, Guelph, Ont	1,130,579		1,130,579
Brantford Area Parole Office, Brantford, Ont	174,721		174,721
Regional Headquarters, Saskatoon, Sask	10,069,049		10,069,049
Prairie Staff College, Saskatoon, Sask	2,067,728		2,067,728
Regional Psychiatric Centre, Saskatoon, Sask	14,910,445	1,903,274	16,813,719
Clustered Services Prairie Region, Saskatoon, Sask	4,723,318	2,622,278	7,345,596
Stony Mountain Institution, Winnipeg, Man	23,004,510	2,238,634	25,243,144
Rockwood Institution, Stony Mountain, Man	6,565,317	280,522	6,845,839
Saskatchewan Penitentiary, Prince Albert, Sask	23,672,120	2,434,522	26,106,642
Riverbend Institution, Prince Albert, Sask	4,254,218	202,076	4,456,294

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Special Handling Unit, Prince Albert, Sask	4,442,271		4,442,271
Healing Lodge for Aboriginal Women, Maple Creek, Sask	2,778,528	522,867	3,301,395
Drumheller Institution, Drumheller, Alta.	22,817,484	9,141,093	31,958,577
Grand Cache Institution, Grand Cache, Alta.	15,778,908	1,580,394	17,359,302
Aboriginal Minimum Security Institution, Hobbema, Alta.	2,246,352	4,385,412	6,631,764
Bowden Institution, Innisfail, Alta.	24,288,353	3,690,158	27,978,511
Edmonton Institution for Women, Edmonton, Alta.	5,228,600	1,121,512	6,350,112
Edmonton Institution, Edmonton, Alta.	20,374,653	1,121,791	21,496,444
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	4,116,311	53,126	4,169,437
Osborne Community Correctional Centre, Winnipeg, Man.	603,685	28,226	631,911
Brandon Area Parole Office, Brandon, Man.	417,319		417,319
Thunder Bay Area Parole Office, Thunder Bay, Ont.	211,105		211,105
Kenora Area Parole Office, Kenora, Ont.	19,447		19,447
Thompson Area Parole Office, Thompson, Man.	199,147		199,147
Saskatchewan District Parole Office, Regina, Sask	1,076,237	27,176	1,103,413
Oskana Community Correctional Centre, Regina, Sask	663,750		663,750
Prince Albert Area Parole Office, Prince Albert, Sask	833,430		833,430
Saskatoon Area Parole Office, Saskatoon, Sask	643,855		643,855
Edmonton District Parole Office, Edmonton, Alta.	5,653,245	62,164	5,715,409
Grierson Centre, Edmonton, Alta.	194,954	364,255	559,209
Red Deer Area Parole Office, Red Deer, Alta.	132,847		132,847
Yellowknife Area Parole Office, Yellowknife, NWT	918,593		918,593
Calgary Alberta District Parole Office, Calgary, Alta.	2,697,003	62,164	2,759,167
Lethbridge Area Parole Office, Lethbridge, Alta.	112,776		112,776
Regional Headquarters, Clearbrook, BC	2,650,380		2,650,380
Pacific Staff College, Mission, BC	1,725,392	25,600	1,750,992
Clustered Services, Clearbrook, BC	14,838,052	1,990,132	16,828,184
William Head Institution, Victoria, BC	9,875,522	444,209	10,319,731
Regional Reception Assessment Centre, Matsqui, BC	3,094,487		3,094,487
Matsqui Institution, Abbotsford, BC	14,555,143	1,289,025	15,844,168
Regional Health Centre, Abbotsford, BC	13,836,802	202,195	14,038,997
Mountain Institution, Agassiz, BC	12,836,369	2,079,867	14,916,236
Sumas Community Correctional Centre, Abbotsford, BC	1,032,581		1,032,581
Kent Institution, Agassiz, BC	17,694,073	525,102	18,219,175
Elbow Lake Institution, Harrison Mills, BC	3,601,238	318,123	3,919,361
Ferndale Institution, Mission, BC	3,588,157	2,013,642	5,601,799
Mission Institution, Mission, BC	12,815,935	2,009,465	14,825,400
Pacific Region Community Corrections, Matsqui, BC	5,062,102		5,062,102
Vancouver Area Parole Office, Vancouver, BC	2,245,260		2,245,260
Vancouver Island Area Parole Office, Victoria, BC	1,272,083		1,272,083
Fraser Valley Area Parole Office, Abbotsford, BC	468,327		468,327
Northern Interior Area Parole Office, Prince George, BC	2,442,876	64,032	2,506,908
Pacific Region Community Corrections Administration, Matsqui, BC	367,367		367,367
Sumas Centre Community Correctional Centre, Matsqui, BC	2,115		2,115
Total	945,989,421	161,171,789	1,107,161,210

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Repro- graphy	Vote 15 Training assistance
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Canadian Grain Commission Revolving Fund	\$	483,049		
Canadian Heritage—				
Department—				
Corporate Management Services Program—				
Program expenditures	1	2,184,843		
Canadian Identity Program—				
Operating expenditures	5	631,017		
Parks Canada Program—				
Operating expenditures	25	3,757,036		
Canadian Museum of Civilization—				
Operating and capital expenditures	60	113,198		
Canadian Museum of Nature—				
Operating and capital expenditures	65	118,600		
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	70	553,361		
National Film Board—				
Revolving Fund—Operating loss	105	2,688,681		
National Gallery of Canada—				
Operating and capital expenditures	110	151,395		
Public Service Commission—				
Staff Development and Training Revolving Fund	\$	1,058,000		
National Museum of Science and Technology—				
Operating and capital expenditures	125	110,286		
Environment—				
Department—				
Operating expenditures	1			534,000
Finance—				
Department—				
Financial and Economic Policies—				
Program expenditures	1	1,359,040		
Governor General—				
Program expenditures	1	106,566		
Human Resources Development—				
Department—				
Corporate Services Program—				
Program expenditures	1	980,000		
Human Resources Investment and Insurance Program—				
Operating expenditures	5	3,500,000		
Labour Program—				
Operating expenditures	15	800,000		
Income Security Program—				
Program expenditures	25	1,179,000		
Indian Affairs and Northern Development—				
Canadian Polar Commission—				
Program expenditures	50	5,368		
Industry—				
Department—				
Industry and Science Development Program—				
Operating expenditures	1	4,254,112		
Services to the Marketplace Program—				
Program expenditures	20	1,629,966		
Canadian Intellectual Property Office Revolving Fund	\$	209,395		

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Repro- graphy	Vote 15 Training assistance
		\$	\$	\$
Justice—				
Offices of the Information and Privacy Commissioners—				
Program expenditures	30	92,222		
Privy Council—				
Canadian Centre for Management Development—				
Program expenditures	5	197,541		
Public Works and Government Services—				
Department—				
Real Property Services—				
Operating expenditures	1	546,293		
Supply and Services Program—				
Program expenditures	15	8,073,724		
Canada Communication Group Revolving Fund	S	2,985,117		
Translation Bureau Revolving Fund	S	352,000		
Solicitor General—				
Correctional Service—				
Penitentiary Service and National Parole Service—				
Operating expenditures	15	5,600,000		
Royal Canadian Mounted Police—				
Law Enforcement—				
Operating expenditures	35	9,130,213		
Treasury Board—				
Secretariat—				
Central Administration of the Public Service Program—				
Program expenditures	1	4,467,000	4,635,250	
Veterans Affairs—				
Department—				
Veterans Affairs Program—				
Operating expenditures	10	150,000		
Total		57,467,023	4,635,250	534,000

SECTION 14

1996-97

PUBLIC ACCOUNTS OF CANADA

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS IN THIS VOLUME

A

- Accountable advances, 3.17
- ACCOUNTS RECEIVABLE, 4
- Agricultural Products Board, (financial statement(s) of), 2.49
- Atomic Energy Control Board, (financial statement(s) of), 2.2
- Authorities available from previous years,
see *Volume II (Part I), Section 1*
- Authorities for the spending of proceeds from the disposal
of surplus Crown assets, see *Volume II (Part I), Section 1*
- Authorities granted by statutes other than Appropriation Acts,
see *Volume II (Part I), Section 1*
- Authorities granted in current year Appropriation Acts,
see *Volume II (Part I), Section 1*

B

- Budgetary details by allotment, 12.2

C

- Canada Communication Group Revolving Fund,
(financial statements), 1.2
- Canada Employment Insurance Commission,
(financial statement(s) of), 2.7
- Canadian Centre for Management Development,
(financial statement(s) of), 2.12
- Canadian Centre for Occupational Health and Safety,
(financial statement(s) of), 2.14
- Canadian Grain Commission Revolving Fund,
(financial statements), 1.8
- Canadian Intellectual Property Office Revolving Fund,
(financial statements), 1.14
- Canadian Pari-Mutuel Agency Revolving Fund,
(financial statements), 1.21
- Canadian Polar Commission, (financial statement(s) of), 2.18
- Canadian Transportation Accident Investigation
and Safety Board, (financial statement(s) of), 2.20
- Commissions, 12.15
- Compensation payments and administration expenses
(Human Resources Development), 13.7
- CONSOLIDATED ACCOUNTS, see *Volume I, Section 4*
- CONSTRUCTION OR ACQUISITION OF LAND,
BUILDINGS AND WORKS, 6
- CONSTRUCTION OR ACQUISITION OF
MACHINERY AND EQUIPMENT, 7
- Consulting and Audit Canada Revolving Fund,
(financial statements), 1.25
- CORCAN Revolving Fund, (financial statements), 1.30
- Court awards, 10.24
- CURRENT ASSETS, see *Volume I, Section 7*
- CURRENT LIABILITIES,
see *Volume I, Section 5*

D

- Debts, obligations and claims written off or forgiven, 3.13
- Defence Production Revolving Fund,
(financial statements), 1.34
- Details of responsible amounts, see *related ministerial
section in Volume II (Part I)*
- Details of amounts transferred to other ministries to supplement
provisions of other votes (Treasury Board), 13.22
- Details of expenditures by electoral district—June 1996
by-election (Privy Council), 13.18
- Details of expenditures by electoral district—By-elections
1995-96 (Privy Council), 13.18
- Details of expenditures by province—35th general election
(Privy Council), 13.16
- Details of expenditures by province—36th general election
(Privy Council), 13.17
- Details of expenditures by province—1997
Enumeration (Privy Council), 13.17
- Details of other program expenditures of other
ministries, see *Volume II (Part I), Section 1*
- Details of other transfer payments,
see *Volume II (Part I), Section 1*
- Director of Soldier Settlement,
(financial statement(s) of), 2.23
- Director, Veterans' Land Act,
(financial statement(s) of), 2.24

E

- Education costs, 12.18
- Ex gratia payments, 10.15
- Expenditures by institution (Solicitor General), 13.19
- Expenditures for Canadian representation at international conferences
and meetings (Foreign Affairs and International Trade), 13.2

F

- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, 11
- Financial assistance given to railways by the Government of
Canada in 1996-97, 12.20
- FINANCIAL STATEMENTS OF DEPARTMENTAL
CORPORATIONS AND OTHER ENTITIES, 2
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, 1
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF
CANADA AND OPINIONS OF THE AUDITOR GENERAL,
see *Volume I, Section 1*
- Fisheries Prices Support Board, (financial statement(s) of), 2.25
- FOREIGN EXCHANGE ACCOUNTS, see *Volume I, Section 8*

G

- Geomatics Canada Revolving Fund,
(financial statements), 1.36
- Government Telecommunications and Informatics Services Revolving
Fund, (financial statements), 1.42

I

INTEREST-BEARING DEBT, *see* Volume I, Section 6

L

LOANS, INVESTMENTS AND ADVANCES,
see Volume I, Section 9

Losses of public money and property, 3.20

M

Medical Research Council, (financial statement(s) of), 2.26

Ministerial expenditures by standard object, *see* Volume II
(Part I), Section 1

Ministerial expenditures by type, *see* Volume II (Part I),
Section 1

Ministerial revenues by main classification, *see* Volume II
(Part I), Section 1

Ministry summary (of source and disposition of authorities),
see related ministerial section in Volume II (Part I)

N

National Battlefields Commission,
(financial statement(s) of), 2.30

National Film Board Revolving Fund,
(financial statements), 1.48

National Research Council of Canada,
(financial statement(s) of), 2.34

National Round Table on the Environment
and the Economy, (financial statement(s) of), 2.37

Natural Sciences and Engineering Research Council,
(financial statement(s) of), 2.41

Non-lapsing authorities granted/repealed in the current year,
see Volume II (Part I), Section 1

O

Optional Services Revolving Fund,
(financial statements), 1.55

OTHER GOVERNMENT-WIDE INFORMATION, 12
OTHER INFORMATION RELATED TO THE FINANCIAL
STATEMENTS, *see* Volume I, Section 10

OTHER MISCELLANEOUS INFORMATION, 13

P

Parks Canada Enterprise Units Revolving Fund,
(financial statements), 1.61

Parks Canada Townsites Revolving Fund,
(financial statements), 1.66

Passport Office Revolving Fund, (financial statements), 1.70

Payments of claims against the Crown, 10.2

PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA
PAYMENTS AND COURT AWARDS, 10

PROFESSIONAL AND SPECIAL SERVICES, 5

Program objective and activity description,
see related ministerial section in Volume II (Part I)

Programs by activity, *see* related ministerial section
in Volume II (Part I)

PUBLIC DEBT CHARGES, 9

R

RADIAN Revolving Fund, (financial statements), 1.74

Real Property Disposition Revolving Fund,
(financial statements), 1.77

Real Property Services Revolving Fund,
(financial statements), 1.81

Recapitulation of external expenditures by standard object,
see Volume II (Part I), Section 1

Recapitulation of external expenditures by type,
see Volume II (Part I), Section 1

Recapitulation of external revenues by main classification,
see Volume II (Part I), Section 1

Remissions of taxes, fees, penalties and other debts, 3.2

Return on investments, 12.22

Revenues, *see* related ministerial section in Volume II (Part I)

REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT,
see Volume I, Section 3

S

Salaries and allowances to Secretaries of State
(Privy Council), 13.15

Salaries of parliamentary secretaries to ministers paid in 1996-97
(Parliament), 13.14

Social Sciences and Humanities Research Council,
(financial statement(s) of), 2.45

Source and disposition of authorities by type

(voted and statutory), *see* Volume II (Part I), Section 1

Source and disposition of budgetary authorities by ministry,
see Volume II (Part I), Section 1

Source and disposition of non-budgetary authorities by
ministry, *see* Volume II (Part I), Section 1

Staff Development and Training Revolving Fund,
(financial statements), 1.89

Statement of expenditures—Expenses of general elections and
by-elections (Privy Council), 13.16

Statement of revenues and expenditures, *see* Volume II
(Part I), Section 1

Statement of sessional and expense allowances, and of
travel expenses paid in 1996-97 (Parliament), 13.10

Statement of sessional and expense allowances, and of
travel and research expenses paid in 1996-97 (Parliament), 13.8

SUPPLEMENTARY FINANCIAL INFORMATION, *see* Volume I,
Section 2

SUPPLEMENTARY INFORMATION REQUIRED BY THE
FINANCIAL ADMINISTRATION ACT, 3

T

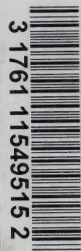
TRANSFER PAYMENTS, 8

Transfer payments, *see* related ministerial section
in Volume II (Part I)

Translation Bureau Revolving Fund, (financial statements), 1.95

Travel expenses for Canadian representation at international
conferences and meetings (Foreign Affairs and International
Trade), 13.2

Travel expenses of ministers and parliamentary secretaries, 12.25



3 1761 11549515 2